

AFFIDAVIT OF DAVID R. SANDMAN Ph.D

PART 8 OF 8

SANDMAN EXHIBIT H

Opportunity to Comment- Notice of Public Hearing

The Commission on Health Care Facilities in the 21st Century announces a Public Hearing for the Hudson Valley Region, Regional Advisory Committee.

A Public Hearing for the Hudson Valley Region will be held:

Wednesday, February 15, 2006
7:00pm - 9:00pm
New York Medical College
Medical Education Center/Nevins Auditorium
Valhalla, NY 10595
For parking: follow the yellow signs marked "Conference Parking"

In case of bad weather, please check college hotline 914-594-3600 to confirm whether college is open for business. Back-up date will be Tuesday, February 21, 2006 at same time.

The Commission on Health Care Facilities in the 21st Century is a broad-based, non-partisan panel created by Governor Pataki and the New York State Legislature to undertake a rational, independent review of health care capacity and resources in New York State. It was created to ensure that the regional and local supply of hospital and nursing home facilities is best configured to appropriately respond to community needs for high quality, affordable and accessible care, with meaningful efficiencies in delivery and financing that promote infrastructure stability.

For the Commission's purposes, the State is divided into 6 regions. A map of the regions may be found at the Commission's website: www.nyhealthcarecommission.org

Each Region has a **Regional Advisory Committee** to ensure that the broad general policies of the Commission are reasonable and rational in each of the different parts of the State. The Regional Advisory Committee is charged with conducting formal public hearings in order to solicit input from local stakeholders. It will use this information to develop non-binding recommendations for reconfiguring its region's hospital and nursing home bed supply to align bed supply with regional and local needs.

We particularly invite oral testimony regarding:

- The misalignment between the supply of services and the needs of the community.
- Specific local changes regarding regional nursing home and hospital bed supply in order to better align the supply of services with local needs.
- Necessary investments to carry out such alignments.
- Timeline in which the aforementioned steps should be taken.

Oral Testimony may be offered at this or a future public hearing. Oral Testimony must not exceed 10 minutes and should be accompanied by at least three written summaries of the comments. The time allotted for each witness may change based on the number of witnesses wishing to testify. To allow the broadest possible participation, only one (1) representative per organization may testify.

Those interested in testifying MUST call Carla Cocca at (518) 474- 4674 between the hours of 9:00am and 5:00pm on any business day, but not later than one week before the scheduled hearing, in order to arrange for a specific place on the Agenda.

This is not the only opportunity for public comment.

- **Comments may also be sent electronically to the following e-mail address:**
cjc08@health.state.ny.us, or:
- **Comments may be sent via U.S. Mail.** Letters should be addressed to:

Carla Cocca
Commission on Health Care Facilities in the 21st Century
Corning Tower, Room 2580
Albany, NY 12237, or:
- **Comments may be faxed in letter format to Ms. Cocca at (518) 474-4669**

SANDMAN EXHIBIT I



Commission on Health Care Facilities in the 21st Century

90 Church Street, 13th Floor, New York, NY 10007 • Phone (212) 417-5544 • Fax (212) 417-4893

Stephen Berger, Chairman • David Sandman, Ph.D., Executive Director

Opportunity to Comment- Notice of Public Hearing

The Commission on Health Care Facilities in the 21st Century announces a Public Hearing for the Hudson Valley Region, Regional Advisory Committee.

A Public Hearing for the Hudson Valley Region will be held:

Wednesday, February 22, 2006
6:30pm - 8:30pm
Huguenot Historical Society
Deyo Hall
18 Broadhead Avenue
New Paltz, New York 12561

The Commission on Health Care Facilities in the 21st Century is a broad-based, non-partisan panel created by Governor Pataki and the New York State Legislature to undertake a rational, independent review of health care capacity and resources in New York State. It was created to ensure that the regional and local supply of hospital and nursing home facilities is best configured to appropriately respond to community needs for high quality, affordable and accessible care, with meaningful efficiencies in delivery and financing that promote infrastructure stability.

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Opportunity to Comment- Notice of Public Hearing

The Commission on Health Care Facilities in the 21st Century announces a Public Hearing for the Hudson Valley Region, Regional Advisory Committee.

A Public Hearing for the Hudson Valley Region will be held:

Wednesday, March 1, 2006
6:30pm - 8:30pm
Orange County Community College
Bio-Tech Building, Room 207
115 South Street
Middletown, New York 10940

The Commission on Health Care Facilities in the 21st Century is a broad-based, non-partisan panel created by Governor Pataki and the New York State Legislature to undertake a rational, independent review of health care capacity and resources in New York State. It was created to ensure that the regional and local supply of hospital and nursing home facilities is best configured to appropriately respond to community needs for high quality, affordable and accessible care, with meaningful efficiencies in delivery and financing that promote infrastructure stability.

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2/15/06
Valhalla

NEW YORK STATE COMMISSION ON HEALTH CARE FACILITIES IN THE 21ST CENTURY

HUDSON VALLEY REGIONAL ADVISORY COMMITTEE SCHEDULE OF SPEAKERS

1. State Organizations

- a. Ray Sweeney - HANYS
- b. Neil Abitabilo - Northern Metropolitan Hospital Association
- c. Paul Macielak - NY Health Plan Association
- d. Barbara Bernard - NYS Association of Health Care Providers

2. Acute Care

- a. Dr. Brian Fitzsimmons - St. Vincent Catholic Medical Centers
- b. Dominic Stanzione - Bon Secours Charity Health System
- c. Dr. Bruce Marshall - Helen Hayes Hospital
- d. Mark Webster- Hudson Valley Hospital Center
- e. Janette Cooke - Sound Shore Health System
- f. Keith Safian - Phelps Memorial Hospital Center
- g. Daniel Ayres - O'Connor Hospital
- i. Lorraine Danaher - St. Josephs Medical Center

3. Long Term Care

4. Regional Institutions

- a. Ruth Ahearn - Alzheimers Association
- b. Desta Lakew - Open Door Family Health Center
- c. Dr. Paul Kaye - Hudson River Health Care
- d. Dr. Gene Lui - Committee of Interns and Residents, SEIU
- e. Charles Bell - Consumers Union



Commission on Health Care Facilities in the 21st Century

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Stephen Berger, Chairman • David Sandman, Ph.D., Executive Director

Hudson Valley Regional Advisory Committee

Dr. Robert Amler • Kenneth Herman • Michael Pascale

Public Hearing - February 22, 2006

1. Acute Care

- a. David Polge – Delaware Valley Hospital
- b. John Finch – Benedictine Hospital
- c. Joseph DiPalo- Margaretville Memorial Hospital
- d. Steven Kelly- Ellenville Regional Hospital

2. Regional Institutions

- a. Pam Hildebrandt- NY Association for Rural Health
- b. Jane Vandebogart- Preserve Medical Secularity
- c. Susan Stockburger- Independent Living Inc.

3. State Organizations

- a. Jennie Cortese – NYS Association of Health Care Providers



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Stephen Berger, Chairman • David Sandman, Ph.D., Executive Director

Hudson Valley Regional Advisory Committee

Dr. Robert Amler • Kenneth Herman • Michael Pascale

Public Hearing – March 1, 2006

1. Acute Care

- a. Jeffrey Hirsch – Orange Regional Medical Center
- b. Robert S. Ross - St. Luke's Cornwall Hospital

2. Long-Term Care

- a. Azzy Reckess- Empire State Association of Assisted Living
- b. Dan Heim- NY Association of Homes and Services for the Aging
- c. Jonathan Mayo – Mountain View Nursing and Rehabilitation Centre

3. Community and Home Care Organizations

- a. Fran Schafer- New York State Association of Health Care Providers.
- b. Angela Rogers- Open Door Family Medical Center
- c. Karen Heller – Greater New York Hospital Association

SANDMAN EXHIBIT J



Commission on Health Care Facilities in the 21st Century

90 Church Street, 13th Floor, New York, NY 10007 • Phone (212) 417-5544 • Fax (212) 417-4893
Stephen Berger, Chairman • David Sandman, Ph.D., Executive Director

To: All General Hospital and Residential Health Care Facility Administrators

From: Stephen Berger, Chairman
Commission on Health Care Facilities in the 21st Century

Dennis Whalen, Executive Deputy Commissioner
New York State Department of Health

Date: March 9, 2006

Re: Voluntary Rightsizing Procedure

Section 8(a) of Part K of Chapter 63 of the Laws of 2005 requires the Commission on Health Care Facilities in the 21st Century ("Commission") to "foster discussions among . . . statewide and regional stakeholder interests" in furtherance of its goal to "develop recommendations for reconfiguring the state's general hospital and nursing home bed supply to align bed supply to regional needs." Accordingly, the following is the procedure that will be made available to general hospitals and/or residential health care facilities (collectively, "hospitals") to facilitate such discussions among multiple providers in a manner that is consistent with state and federal antitrust laws and with the policy objectives of the Commission and the Department of Health ("DOH"):

1. Hospitals interested in pursuing such discussions must contact the Commission Executive Director and express such intention in writing. The Executive Director will arrange a discussion between staff from such hospitals and state staff. "State staff" shall consist of Commission staff and/or members and staff from DOH's Office of Health Systems Management and/or Division of Legal Affairs. At such discussion, the participants will review the contemplated rightsizing activities, and, if state staff deems such discussions and contemplated rightsizing activities to be consistent with Commission and DOH policy objectives, develop a plan for future supervision of such discussions by state staff.
2. Participating hospitals shall continue such discussions pursuant to such plan. At a minimum, such plan shall include regular meetings with state staff to update them on the progress of such discussions and allow them to determine whether such discussions and contemplated rightsizing activities continue to be consistent with Commission and DOH policy objectives. If at any point state staff determines that such discussions or contemplated rightsizing activities are no longer consistent with Commission or DOH policy objectives, state staff participation in such discussions shall cease and this procedure shall terminate.

3. In no event shall state staff provide any formal assent to a contemplated rightsizing plan prior to the formal adoption of a related recommendation by the Commission, or otherwise act as parties to any rightsizing agreement.
4. In no event shall state staff relate to participating hospitals the content of confidential Commission deliberations concerning those or other hospitals.
5. In no event shall rightsizing activities discussed pursuant to this procedure be contingent on the rightsizing of other, nonparticipating hospitals.
6. State staff may provide participating hospitals with any appropriate assurances of confidentiality, consistent with applicable state and federal law.
7. Once the general parameters of a rightsizing plan have been established to the satisfaction of the participating hospitals and state staff, the participating hospitals shall reduce such plan to writing for purposes of circulating such plan among Commission members for consideration in the development of Commission recommendations.
8. If such rightsizing plan is incorporated into the final Commission recommendations, and such recommendations are approved by the Governor and not rejected by the Legislature, DOH should continue to work with the participating hospitals on implementation, and engage in any ongoing oversight required by such plan.
9. This notice has been circulated to hospitals via the Health Provider Network, and will be posted on the Commission website at www.nyhealthcarecommission.org. Any questions concerning this notice may be addressed to:

David Sandman, Ph.D.
Executive Director
Commission on Health Care Facilities in the 21st Century
90 Church Street, 13th Floor
New York, NY 10007
phone: (212) 417-5544

Dennis Whalen
Executive Deputy Commissioner
Empire State Plaza
Corning Tower, 14th Floor
Albany, NY 12237
Phone: (518)473-0458

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[Contact](#)

New York City Region

The New York City region consists of New York (Manhattan), Bronx, Kings (Brooklyn), Queens and Richmond (Staten Island) counties.

Guidelines

Please follow the following guidelines:

- **Oral Testimony** must not exceed 5 minutes per organization and should be accompanied by at least three written summaries of the comments. The time allotted for each witness may change based on the number of witnesses wishing to testify. To allow the broadest possible participation, only one (1) representative per organization may testify. Those interested in testifying **MUST** call Carla Cocca at (518) 474-4674 between the hours of 9:00am and 5:00pm on any business day, but not later than one week before the scheduled hearing, in order to arrange for a specific place on the Agenda.
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 Albany, NY 12237
- **Comments may be faxed** in letter format to Ms. Cocca at (518) 474-4669

Schedule

Date	Time	Location
Friday, February 17, 2006	6:00PM - 9:00PM	College of Staten Island Recital Hall 2800 Victory Boulevard Staten Island, NY 10314
Friday, February 24, 2006	9:00AM - 1:00PM	Brooklyn Borough Hall 209 Joralemon Street Brooklyn, NY 11201

Tuesday, March 7, 2006	5:30PM - 8:30PM	Queens Borough Hall 120-55 Queens Blvd. Kew Gardens, NY 11424
Tuesday, March 28, 2006 (Please note date change)	4:00PM - 7:00PM	Bronx Borough Hall 851 Grand Concourse Bronx, NY 10451
Thursday, March 30, 2006	3:00PM-7:00PM	New York Academy of Medicine Hosack Hall 1216 Fifth Avenue (at 103rd Street) New York, NY 10029

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SANDMAN EXHIBIT K



185 Old Broadway
Hastings-on-Hudson
New York 10706
(914) 478-3700
(914) 478-3541 fax

June 23, 2006

Robert W. Amler, M.D.
Dean and Professor of Public Health
School of Public Health
New York Medical College
Valhalla, New York 10595

Dear Dr. Amler:

Thank you for affording me the opportunity to come and speak before the Berger Commission this past Wednesday.

As the Committee requested, please find the transfer agreement with Beth Abraham regarding the 50 beds as well as our 2005 Financial Statement.

If you have any questions, please do not hesitate to contact me.

Sincerely,

Betsy Biddle
Executive Director

BB/dm/Amler

JOHN E. ANDRUS MEMORIAL, INC.

**FINANCIAL STATEMENTS
AND AUDITOR'S REPORT**

DECEMBER 31, 2005 AND 2004

JOHN E. ANDRUS MEMORIAL, INC.

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Independent Auditor's Report

Exhibit

A - Statement of Financial Position

B - Statement of Operations

C - Statement of Cash Flows

Notes to Financial Statements

Schedule

1 - Schedule of Operating Expenses

Independent Auditor's Report

Board of Directors John E. Andrus Memorial, Inc.

We have audited the accompanying statement of financial position of John E. Andrus Memorial, Inc. as of December 31, 2005 and 2004, and the related statements of operations and cash flows for the years then ended. These financial statements are the responsibility of Andrus' management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of John E. Andrus Memorial, Inc. as of December 31, 2005 and 2004, and the changes in its net assets, the results of its operations and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Our audits were conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The information in schedule 1 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

March 24, 2006

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EXHIBIT A

JOHN E. ANDRUS MEMORIAL, INC.
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2005 AND 2004

	2005	2004
ASSETS		
Current assets		
Cash	\$ 2,137,867	\$ 356,238
Investments (Note 3)	402,806	372,425
Accounts receivable (net of allowance for doubtful accounts of \$500,000 and \$350,000 in 2005 and 2004, respectively)	3,095,676	1,922,168
Prepaid expenses and other assets	99,452	19,987
Inventory	32,965	32,965
Resident funds held in trust	403,955	260,255
Total current assets	6,172,721	2,964,038
Fixed assets - at cost (net of accumulated depreciation) (Note 4)	4,010,949	3,870,752
Total assets	\$ 10,183,670	\$ 6,834,790
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts payable and accrued expenses	\$ 2,099,607	\$ 1,632,903
Due to third parties (Note 9)	541,307	420,859
Accrued interest payable	12,000	
Resident funds held in trust	403,955	260,255
Total current liabilities	3,056,869	2,314,017
Loan payable - Helen A. Benedict Foundation, Inc. (Note 8)	20,655,574	20,655,574
Accrued interest payable	2,434,675	2,446,675
Total liabilities	26,147,118	25,416,266
Net assets (deficit) (Exhibit B)		
Unrestricted	(16,384,495)	(18,918,931)
Temporarily restricted (Notes 2 and 11)	18,241	
Permanently restricted (Notes 2)	402,806	337,455
Total net assets (deficit)	(15,963,448)	(18,581,476)
Total liabilities and net assets	\$ 10,183,670	\$ 6,834,790

See independent auditor's report.

The accompanying notes are an integral part of these statements.

JOHN E. ANDRIS ALEXANDRIA, INC.
STATEMENT OF OPERATIONS
YEARS ENDED DECEMBER 31, 2005 AND 2004

	2005			2004		
	Unrestricted	Temporarily Restricted	Permanently Restricted (Endowment)	Unrestricted	Permanently Restricted (Endowment)	Total
Revenues and gains						
Residuals, interest and bond	\$ 14,962,643			\$ 14,962,643		\$ 14,962,643
Investment income						
Dividends and interest	4,168	10,894	1,830	17,292		17,292
Realized gain (loss) on investments	(2,164)			(2,164)		(2,164)
Total investment income	2,004	10,894	1,830	15,128		15,128
Other revenues						
	517,627			517,627		517,627
Total revenues and gains	15,482,674	10,894	1,830	15,495,398		15,495,398
Operating expenses (Schedule 1)						
Professional fees of registrants	5,692,490			5,692,490		5,692,490
Service organizations	3,826,507			3,826,507		3,826,507
Nondepreciated	1,998,494			1,998,494		1,998,494
Administrative	1,320,688			1,320,688		1,320,688
New York cash-merchandise assessments	636,741			636,741		636,741
Depreciation	364,802			364,802		364,802
Total expenses (Note 7)	13,839,718			13,839,718		13,839,718
Operating gain (loss)	1,642,956	10,894	1,830	1,655,680		1,655,680
Other charges in net assets						
Contributions	503,591	24,540		928,491		928,491
Loss from curtailment of pension plan (Note 5)						
Unrealized gain on investments			31,853	37,857		37,857
Net assets released from restriction (Note 11)	19,153	(19,153)				
Change in net assets before reclassification	2,165,699	16,281	33,687	2,185,728		2,185,728
Reclassifications	(31,664)		31,664			
Change in net assets (Exhibit C)	2,134,035	16,281	65,351	2,185,728		2,185,728
Net assets (deficit), beginning of year	(18,938,971)		337,455	(18,551,476)		(18,551,476)
Net assets (deficit), end of year (Exhibit A)	\$ (16,284,495)	\$ 16,281	\$ 402,806	\$ (15,965,448)	\$ 337,455	\$ (15,581,476)

See independent auditor's report.

The accompanying notes are an integral part of these statements.

JOHN E. ANDRUS MEMORIAL, INC.

EXHIBIT C

STATEMENT OF CASH FLOWS

YEARS ENDED DECEMBER 31, 2005 AND 2004

	<u>2005</u>	<u>2004</u>
Cash flows from operating activities		
Change in net assets (Exhibit B)	\$ 2,618,028	\$ (583,781)
Adjustments to reconcile change in net assets		
to cash provided by operating activities		
Realized and unrealized gains on investments	(29,693)	(59,368)
Depreciation	364,802	315,758
Decrease (increase) in assets		
Accounts receivable	(1,173,508)	(757,693)
Prepaid expenses and other assets	(79,465)	109,078
Prepaid pension		548,817
Increase in liabilities		
Accounts payable and accrued expenses	466,704	362,801
Due to third parties	<u>120,448</u>	<u>249,200</u>
Net cash provided by operating activities	<u>2,287,316</u>	<u>184,812</u>
Cash flows from investing activities		
Purchase of investments	(11,203)	(6,643)
Proceeds from sales of investments	10,515	2,680
Fixed asset acquisitions	<u>(504,999)</u>	<u>(1,122,904)</u>
Net cash used by investing activities	<u>(505,687)</u>	<u>(1,126,867)</u>
Cash flows from financing activities		
Proceeds from loan from Helen A. Benedict Foundation, Inc.		<u>1,043,000</u>
Net increase in cash	1,781,629	100,945
Cash - beginning of year	<u>356,238</u>	<u>255,293</u>
Cash - end of year	<u>\$ 2,137,867</u>	<u>\$ 356,238</u>

See independent auditor's report.

The accompanying notes are an integral part of these statements.

JOHN E. ANDRUS MEMORIAL, INC.**NOTES TO FINANCIAL STATEMENTS****DECEMBER 31, 2005 AND 2004****NOTE 1 - NATURE OF ORGANIZATION**

John E. Andrus Memorial, Inc. (JEAM) operates a residential health care facility in Westchester County, New York. JEAM does business as "Andrus on Hudson."

John E. Andrus Memorial, Inc. is a not-for-profit organization exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. JEAM is a private operating foundation subject to taxes and other restrictions under the applicable provisions of the Internal Revenue Code and state tax laws.

JEAM is supported primarily by fees paid by and on behalf of residents.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements are prepared on the accrual basis.

Depreciation is recorded on the straight-line method over the estimated useful lives of the assets.

The financial statements include the following classification of net assets:

Unrestricted net assets: Consist of revenues for providing care to residents. These net assets account for resources over which the Board of Directors has discretionary control to use in carrying on operations.

Temporarily restricted net assets: Consist of assets whose use by JEAM has been limited by donors to a specific time period or purpose.

Permanently restricted net assets: Consist of investments to be held in perpetuity, the income from which is expendable to support general operations.

Investments are reflected at fair value based on quoted market prices.

Inventory is valued at the lower of cost (on a first-in, first-out basis) or market.

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

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JOHN E. ANDRUS MEMORIAL, INC.

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2005 AND 2004

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Unconditional contributions, including promises to give cash and other assets, are reported at fair value at the date the contribution is received. The gifts are reported as temporarily restricted or permanently restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

The costs of providing services have been summarized on a functional basis. Accordingly, certain costs have been allocated among the program and supporting services benefited. Certain 2004 amounts have been restated in order to conform with the current year's presentation.

NOTE 3 - INVESTMENTS

	<u>Market</u>	<u>Cost</u>
December 31, 2005		
Cash and money market	\$ 60,787	\$ 60,787
Stocks	<u>342,019</u>	<u>76,986</u>
	<u>\$ 402,806</u>	<u>\$ 137,773</u>
December 31, 2004		
Cash and money market	\$ 61,896	\$ 61,896
Stocks	<u>310,529</u>	<u>77,353</u>
	<u>\$ 372,425</u>	<u>\$ 139,249</u>

-continued-

3.

JOHNE E. ANDRUS MEMORIAL, INC.

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2005 AND 2004

NOTE 4 - FIXED ASSETS

	<u>2005</u>	<u>2004</u>	<u>Estimated Useful Lives</u>
Land	\$ 701,675	\$ 701,675	
Land improvements	90,926	90,926	5 - 25 years
Building and improvements	19,472,589	19,172,955	5 - 50 years
Furniture and equipment	<u>3,282,341</u>	<u>2,979,290</u>	3 - 20 years
	23,547,531	22,944,846	
Less accumulated depreciation	<u>(19,536,582)</u>	<u>(19,074,094)</u>	
	<u>\$ 4,010,949</u>	<u>\$ 3,870,752</u>	

NOTE 5 - PENSION PLANS

Effective January 1, 2003, JEAM established a profit-sharing 401(k) plan for qualified nonunion full-time employees. The plan provides contributions based on an allocation formula and management can elect to provide a different amount to employees hired before and after April 6, 2002. While the plan does not require an annual allocation, in 2005 management committed to a 6% allocation of salaries for employees hired before April 6, 2002 and 4% for those hired after April 6, 2002. The allocations vest over a six-year period and pension expense under the plan was \$68,354 in 2005 and \$128,764 in 2004.

Union employees participate in a pension plan administered by Local 1199 pursuant to a Union agreement dated July 1, 2002. Payment of benefits into the Union plan, in accordance with the Union agreement, commenced February 1, 2004. Pension expense paid into the Union plan totaled \$160,695 in 2005. The combined cost of both the Union and nonunion pension plans is \$229,049 and \$285,289 in 2005 and 2004, respectively.

In April 2002, JEAM terminated a defined benefit contribution plan. Under the terminated plan, \$63,876 is due participants and a liability for this amount is included in accounts payable at December 31, 2004. This has been paid in full as of December 31, 2005.

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JOHN E. ANDRUS MEMORIAL, INC.

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2005 AND 2004

NOTE 6 - CONCENTRATIONS

Financial instruments which potentially subject the organization to a concentration of credit risk are cash accounts with a major financial institution in excess of FDIC insurance limits. This financial institution has a strong credit rating and management believes that credit risk related to these accounts is minimal.

JEAM's revenues are derived from providing health care services. A significant portion of the facility's operating revenues is paid through the Medicaid and Medicare programs, as well as from self-pay individuals.

	2005		2004	
	Revenue	Receivable	Revenue	Receivable
Medicaid	47%	40%	39%	43%
Medicare	22%	30%	28%	23%
Self-pay	24%	30%	30%	28%

NOTE 7 - FUNCTIONAL EXPENSES

JEAM provides resident care services. Expenses related to providing these services are as follows:

	2005	2004
Resident care services	\$ 12,301,817	\$ 10,845,285
Administration	<u>1,537,901</u>	<u>1,720,680</u>
	<u>\$ 13,839,718</u>	<u>\$ 12,565,965</u>

Included in the 2004 amount is \$791,882 that was incurred from the write-off of the prepaid pension.

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5.

JOHN E. ANDRUS MEMORIAL, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2005 AND 2004

NOTE 8 - HELEN A. BENEDICT FOUNDATION, INC.

Helen A. Benedict Foundation, Inc. is a not-for-profit corporation, the purpose of which is to make grants for charitable, educational and scientific purposes relating to the elderly, including but not limited to (i) the provision of care and support services for the elderly, (ii) research into issues relevant to the physical, psychological and social well-being of the elderly, and (iii) the development of programs aimed at improving the quality of life for the elderly.

John E. Andrus Memorial, Inc. has various loans payable to Helen A. Benedict Foundation, Inc. As of December 31, 2005 and 2004, the loans aggregate \$20,655,574. The loans are considered program-related investments by the Helen A. Benedict Foundation pursuant to Section 4944 of the Internal Revenue Code of 1986. Interest was to accrue at prime, which was 7.25% and 5.25% at December 31, 2005 and 2004, respectively. However, the Helen A. Benedict Foundation, Inc. has agreed to waive all interest charges for 2005 and 2004 and postponed any principal payments on the loan through December 31, 2006.

Beginning January 2006, JEAM has begun to pay \$1,000 per month towards the accrued interest.

NOTE 9 - CONTINGENCIES

JEAM files annual cost reports and patient assessment data with The New York State Department of Health. The Department of Health has the right to audit the cost reports and patient assessment data and adjust assigned rates.

Medicare Part "A" services are reimbursed under the Prospective Payment System (PPS), which is a case mix system of 44 mutually exclusive groups with varying prices. The groupings are based on patient assessment data, which are subject to audit.

JEAM has received rates which are based on the October 2004 approved PRJ submission.

NOTE 10 - FINANCIAL CONDITION

The facility had a current year operating gain of \$1,655,680 which includes \$1,146,501 from the Financially Disadvantaged Grant from New York State which has been included in the current Medicaid rate for fiscal years 2002 and 2003. JEAM has an unrestricted net assets deficit of \$16,384,495 and \$18,918,931 in 2005 and 2004, respectively. During 2005, there was a significant improvement in operating results from the prior year.

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6.

JOHN E. ANDRUS MEMORIAL, INC.

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2005 AND 2004

NOTE 11 - TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets are available for the following purpose:

	<u>2005</u>
Reconnections Program	\$ <u>18,241</u>

Net assets were released from donor restrictions by incurring expenses satisfying the following restricted purposes specified by donors:

	<u>2005</u>
Reconnections Program	\$ 8,259
Holiday Fund	<u>10,894</u>
	\$ <u>19,153</u>

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SCHEDULE 1

JOHN E. ANDRUS MEMORIAL, INC.
 SCHEDULE OF OPERATING EXPENSES
 YEAR ENDED DECEMBER 31, 2005
 (With Summarized Financial Information
 for the Year Ended December 31, 2004)

	Salaries and Wages	Supplies and Expenses	Total	
			2005	2004
Professional care of residents				
Nursing	\$ 3,607,944	\$ 627,949	\$ 4,235,893	\$ 3,207,314
Social services	180,384		180,384	56,562
Activities	139,768	33,522	173,290	166,325
Pharmacy		575,849	575,849	499,671
Rehabilitation therapy		431,339	431,339	440,350
Medical services		35,105	35,105	36,419
Dental services		33,425	33,425	31,475
Lab fees		16,981	16,981	36,054
Radiology services		10,224	10,224	5,759
Total professional care of residents	<u>3,928,096</u>	<u>1,764,394</u>	<u>5,692,490</u>	<u>4,479,929</u>
Service departments				
Dietary	950,045	797,304	1,747,349	1,315,814
Maintenance	529,785	982,012	1,511,797	1,186,374
Housekeeping	438,993	67,224	506,217	395,698
Laundry	35,954	25,186	61,140	86,690
Total service departments	<u>1,954,777</u>	<u>1,871,726</u>	<u>3,826,503</u>	<u>2,984,576</u>
Administrative				
Administration	416,164	682,064	1,098,228	1,226,375
Fiscal	162,686	59,774	222,460	232,075
Total administrative	<u>578,850</u>	<u>741,838</u>	<u>1,320,688</u>	<u>1,458,450</u>
Nondepartmental				
Payroll taxes and employee benefits		1,751,540	1,751,540	1,774,026
Bad debt expense		150,000	150,000	275,000
Real estate taxes		60,958	60,958	61,457
Staff housing		22,152	22,152	3,113
Resident services		13,844	13,844	18,005
Total nondepartmental	<u>.</u>	<u>1,998,494</u>	<u>1,998,494</u>	<u>2,131,601</u>
New York State cash receipts assessment	<u>.</u>	<u>636,741</u>	<u>636,741</u>	<u>403,769</u>
Depreciation	<u>.</u>	<u>364,802</u>	<u>364,802</u>	<u>315,758</u>
Total expenses (Exhibit B)	<u>\$ 6,461,723</u>	<u>\$ 7,377,995</u>	<u>\$ 13,839,718</u>	<u>\$ 11,774,083</u>

See independent auditor's report.

As per Schedules/			
			Subsidiaries
1011.0000	CASH OPERATING BNY	625,967.24	625,967.24 0.00
1011.0100	CASH OPERATING M&T	0.00	19,000.00 (19,000.00)
1011.0102	CASH -CD OPER M&T	0.00	0.00 0.00
1011.0111	CASH MAIN HVB	85,457.22	85,457.22 0.00
1011.0115	CASH-CD OPER BNY	502,087.06	502,087.06 0.00
1011.0120	CASH-CD CAPEX HVB	0.00	0.00 0.00
1011.0200	CASH PENSION	0.00	0.00 0.00
1011.0300	BONY FLEX SPENDING	520.89	520.89 0.00
1011.0500	CASH AMAL M/CD INT	0.00	0.00 0.00
1011.0600	CASH-CAPEX CHK HVB	191,016.82	191,016.82 0.00
1011.0600	CASH-CD CAPEX M&T	0.00	898,042.95 (898,042.95)
1012.0000	CASH PAYROLL BNY	4,396.60	4,396.60 0.00
1012.0100	CASH PAYROLL M&T	0.00	1,000.00 (1,000.00)
1013.0000	SUSPENSE	7,288.54	0.00 7,288.54
1013.0200	PETTY CASH - RDF	4,000.00	0.00 4,000.00
1014.0110	PETTY CASH BONY OPER	2,500.00	0.00 2,500.00
1014.0200	PETTY CASH RECREATIO	100.00	0.00 100.00
1014.0300	PETTY CASH SWITCH BD	40.00	0.00 40.00
1014.0400	PETTY CASH GIFT SHOP	30.00	0.00 30.00
1014.0700	PETTY CASH MAINTENAN	50.00	0.00 50.00

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3. License Transfer

In recognition of BAHS's efforts over the last five years to develop an Article 46 continuing care retirement community and its assistance with the ongoing operation of the Home, JEAM hereby assigns, sells and transfers to BAHS (or an affiliate or other designee of BAHS) all of JEAM's right and title to, and interest in, the License. JEAM shall execute and deliver to BAHS a fully executed assignment and transfer agreement in the form annexed hereto

as Exhibit C at the Closing. JEAM covenants and agrees to comply with all applicable laws in operating the Home, and to retain the ability and authority to effectuate the assignment, sale or transfer (subject to any governmental approvals that may be required) of all of JEAM's right and title to, and interest in, the License to BAHS or any third party as contemplated in this Section until the New York State Department of Health and any other applicable governmental authority approves the assignment, sale or transfer and the License has been effectively transferred. Subsequent to the Closing, JEAM will not act or purport to act as if it has any right or power to own, operate, relocate or control the fifty (50) nursing facility beds reflected in the License, and JEAM and its successors and assigns will be bound by the covenants and obligations set forth in this Section, including in any reorganization, liquidation or dissolution of JEAM, or the closure of the Home. In the event that JEAM enters into any agreement or takes any action with respect to the operations of JEAM or the Home, including, but not limited to, engaging in any merger, consolidation, combination, joint venture, disposition of assets or properties, or transfer of control, JEAM agrees to require any party involved in the transaction to agree to be bound by the covenants and obligations set forth in this Section. The parties respectively covenant and agree to undertake all reasonable action required to obtain all applicable consents, approvals, waivers and agreements of any third parties (including, without limitation, the New York State Department of Health) as may be necessary to consummate the assignment, sale or transfer of the License to BAHS (or an affiliate or other designee of BAHS) by the earliest possible date, and to cooperate fully to effect the governmental approvals of the assignment, sale or transfer of the License, all of the foregoing at BAHS's expense. JEAM acknowledges that it has received valid consideration for the assignment, sale or transfer of the License and will execute a Certificate of Need application to decertify fifty (50) of its nursing facility beds if requested by BAHS as well as execute any other documents necessary to effectuate the governmental approvals of the

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assignment, sale or transfer of the License, all of the foregoing at BAHS's expense. JEAM's obligations pursuant to the preceding sentence shall not continue beyond December 31, 2003. In the event that the transfer is not approved by all applicable governmental authorities on or before the first anniversary of the Closing Date, at the option of BAHS, JEAM shall be designated to act as BAHS's agent to assign, sell or transfer all of its right and title to, and interest in, the License to a third party designated by BAHS and shall deliver all of the proceeds of any such assignment, sale or transfer to BAHS less any expenses reasonably incurred by JEAM in connection with such transaction. BAHS shall indemnify and hold harmless JEAM from and against any claims, causes of action, liabilities, costs and damages of any nature whatsoever, arising out of or in connection with JEAM's performance of any of the actions referred to in this Section 3 in accordance with this Agreement or at the request or direction of BAHS.

EXHIBIT CASSIGNMENT AND TRANSFER AGREEMENT

AGREEMENT dated as of the 3rd day of July, 2002 by and between JOHN E. ANDRUS MEMORIAL, INC., a New York not-for-profit corporation with an office located at 185 Old Broadway, Hastings-on-Hudson, New York 10706-3801 ("Assignor"), and BETH ABRAHAM HEALTH SERVICES, a New York not-for-profit corporation with an office located at 612 Allerton Avenue, Bronx, New York 10467 ("Assignee").

WITNESSETH:

WHEREAS, Assignor and Assignee have entered into an Agreement dated as of even date herewith (the "Agreement"), pursuant to which Assignor has agreed to assign, sell and transfer to Assignee all of Assignor's right and title to, and interest in, the authority to operate, and the relocation of, fifty (50) nursing facility beds from Assignor to Assignee (the "License").

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, Assignor hereby irrevocably sells, conveys, sets over, delivers, assigns and transfers to Assignee the License as of the date hereof.

TO HAVE AND TO HOLD the foregoing License, together with all rights belonging or appertaining to the same in any way to Assignee, its successors and assigns, absolutely to its own use.

It is the intent of Assignor that this Assignment will assign, sell and transfer all of Assignor's right, title and interest in and to the License to Assignee or, at Assignee's request, an affiliate or other designee of Assignee. Assignor warrants to Assignee that it has not engaged in any action or failure to act inconsistent with this Assignment and that, to the best of its knowledge, the foregoing License assigned, sold, and transferred to Assignee hereunder is free and clear of all liens, encumbrances and clouds upon title whatsoever, and that Assignor has good, right and lawful authority to assign, sell, and transfer said License as aforesaid, subject to all necessary governmental consents and approvals.

Assignor further covenants that it shall execute and deliver such additional instruments of assignment, sale, and transfer and shall take such other action as Assignee reasonably may request in order more effectively to assign, sell, and transfer title to Assignee or, at Assignee's request, an affiliate or other designee of Assignee, of said License, all of the foregoing at Assignee's sole cost and expense. Assignor covenants that it shall cooperate fully with Assignee to effect the assignment, sale, and transfer of the License, including, without limitation, execution of a Certificate of Need application to recertify fifty (50) of its nursing facility beds if requested by Assignee as well as execute any other documents necessary to effectuate the governmental approvals of the assignment, sale or transfer of the License, all of the foregoing at Assignee's sole cost and expense.

Assignee hereby accepts the foregoing assignment and transfer.

This Assignment and Transfer Agreement is delivered pursuant and subject to, and in accordance with, the terms and conditions of the Agreement.

This Assignment and Transfer Agreement shall be binding on Assignor, Assignee, and their respective successors and permitted assigns.

This Assignment and Transfer Agreement shall be governed by and construed in accordance with the laws of the State of New York.

IN WITNESS WHEREOF, Assignor and Assignee have caused this Assignment and Transfer Agreement to be executed by their duly authorized officers as of the day and year first above written.

JOHN E. ANDRUS MEMORIAL, INC.

By: _____
Peter B. Benedict
Chairman

SANDMAN EXHIBIT L

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2003 RHC RATE DATA

PRI RUGS II COUNTS FOR PA and PB

commission 21	curr		rate				
region	opcert	curr name	opcert	rate name	pa	pb	pa&pb
CENTRAL	2725301N	AARON MANOR REHABILITATIO	2701348N	BRAE LOCH MA	8	2	10
CENTRAL	3701300N	ANDREW MICHAUD NURSING HO	3701300N	ANDREW MICHA	7	1	8
CENTRAL	2701351N	ARBOR HILL CARE CENTER	2701342N	PINNACLE NUR	16	13	29
CENTRAL	0701000N	ARNOT OGDEN MEDICAL CENTE	0701000N	ARNOT-OGDEN	0	3	3
CENTRAL	0501309N	AUBURN NURSING HOME	0501309N	AUBURN NURSI	1	0	1
CENTRAL	2520300N	AVON NURSING HOME	2520300N	AVON NURSING	1	2	3
CENTRAL	2701357N	BAIRD NURSING HOME	2701357N	BAIRD NURSIN	5	0	5
CENTRAL	3201303N	BETHANY GARDENS SKILLED L	3201303N	BETHANY GARD	22	6	28
CENTRAL	0722301N	BETHANY NURSING HOME & HE	0722301N	BETHANY NURS	8	5	13
CENTRAL	3201307N	BETSY ROSS REHABILITATION	3201307N	BETSY ROSS R	12	7	19
CENTRAL	3331300N	BIRCHWOOD HEALTH CARE CEN	3331300N	BIRCHWOOD HE	9	9	18
CENTRAL	2701354N	BLOSSOM HEALTH CARE CENTE	2701354N	BLOSSOM HEAL	12	2	14
CENTRAL	5828301N	BLOSSOM VIEW NURSING HOME	5828301N	BLOSSOM VIEW	0	2	2
CENTRAL	0301306N	BRIDGEWATER CENTER FOR RE	0301306N	RIVER MEDE M	31	25	56
CENTRAL	2238001N	CARTHAGE AREA HOSPITAL	2238001N	CARTHAGE ARE	6	1	7
CENTRAL	0566301N	CAYUGA COUNTY NURSING HOM	0566301N	CAYUGA COUNT	8	1	9
CENTRAL	3227304N	CHARLES T SITRIN HEALTH C	3227304N	CHARLES T SI	10	2	12
CENTRAL	0823300N	CHASE MEMORIAL NURSING HO	0823300N	CHASE MEMORI	7	2	9
CENTRAL	0701301N	CHEMUNG COUNTY HEALTH CEN	0701301N	CHEMUNG COUN	19	5	24
CENTRAL	0824000N	CHENANGO MEMORIAL HOSPITA	0824000N	CHENANGO MEM	14	11	25
CENTRAL	2701339N	CHURCH HOME OF THE PROTES	2701339N	CHURCH HOME	15	11	26
CENTRAL	4401000N	CLAXTON-HEPBURN MEDICAL C	4401000N	A BARTON HEP	6	2	8
CENTRAL	3421000N	CLIFTON SPRINGS HOSPITAL	3421000N	CLIFTON SPRI	20	7	27
CENTRAL	4458300N	CLIFTON-FINE HOSPITAL	4458300N	CLIFTON-FINE	1	0	1
CENTRAL	3301000N	COMMUNITY GENERAL HOSPITA	3301000N	COMMUNITY GE	6	3	9
CENTRAL	2625000N	COMMUNITY MEMORIAL HOSPIT	2625000N	COMMUNITY ME	3	0	3
CENTRAL	2525300N	CONESUS LAKE NURSING HOME	2525300N	CONESUS LAKE	3	2	5
CENTRAL	1101307N	CORTLAND CARE CENTER	1101307N	CORTLAND CAR	14	2	16
CENTRAL	1101306N	CORTLAND MEMORIAL NURSING	1101306N	CORTLAND MEM	6	2	8
CENTRAL	2762300N	CREST MANOR LIVING AND RE	2762300N	CREST MANOR	6	4	10
CENTRAL	2623300N	CROUSE COMMUNITY CENTER I	2623300N	CROUSE COMMU	15	4	19
CENTRAL	3239300N	EASTERN STAR HOME & INFIR	3239300N	EASTERN STAR	12	5	17
CENTRAL	3202311N	EDEN PARK HEALTH CARE CEN	3202311N	EDEN PARK HE	28	6	34
CENTRAL	2754304N	EDNA TINA WILSON LIVING C	2754304N	EDNA TINA WI	15	6	21
CENTRAL	0722303N	ELCOR NURSING HOME	0722300N	ELCOR NURSIN	27	10	37
CENTRAL	0301307N	ELIZABETH CHURCH MANOR NU	0301304N	ELIZABETH CH	12	6	18
CENTRAL	3429303N	ELM MANOR NURSING HOME	3429301N	ELM MANOR NU	3	0	3
CENTRAL	2725300N	FAIRPORT BAPTIST HOMES	2725300N	FAIRPORT BAP	36	13	49
CENTRAL	3202003N	FAXTON-ST LUKES HEALTHCAR	3202003N	ST LUKES-MEM	6	1	7
CENTRAL	0501000N	FINGER LAKES CENTER FOR L	0501000N	FINGER LAKES	14	2	16
CENTRAL	2124300N	FOLTS HOME	2124300N	FOLTS HOME	23	9	32
CENTRAL	5001001N	FOUNDERS PAVILION	5001000N	CORNING HOSP	3	2	5
CENTRAL	0301305N	GOOD SHEPHERD-FAIRVIEW HO	0301305N	GOOD SHEPHER	19	3	22
CENTRAL	5401305N	GROTON COMMUNITY HEALTH C	5401305N	GROTON COMMU	10	3	13
CENTRAL	2754300N	HAMILTON MANOR NURSING HO	2754300N	HAMILTON MAN	4	0	4
CENTRAL	3226301N	HARDING NURSING HOME	3226301N	HARDING NURS	15	2	17
CENTRAL	3202314N	HERITAGE HEALTH CARE CENT	3202312N	FAXTON-SUNSE	23	10	33
CENTRAL	4402300N	HIGHLAND NURSING HOME INC	4402300N	HIGHLAND NUR	35	5	40
CENTRAL	2761302N	HILL HAVEN NURSING HOME	2761302N	HILL HAVEN N	68	14	82
CENTRAL	5002301N	HORNELL GARDENS	5002301N	HORNELL NURS	15	3	18
CENTRAL	4921302N	HUNTINGTON LIVING CENTER	4921302N	TAYLOR BROWN	19	13	32
CENTRAL	0302302N	IDEAL SENIOR LIVING CENTE	0302302N	IDEAL SENIOR	22	15	37
CENTRAL	5022301N	IRA DAVENPORT MEMORIAL HO	5022301N	IRA DAVENPOR	16	4	20
CENTRAL	3353300N	IROQUOIS NURSING HOME	3353300N	IROQUOIS NUR	6	10	16
CENTRAL	0303306N	JAMES G JOHNSTON MEMORIAL	0303305N	JAMES G JOHN	15	10	25
CENTRAL	3301322N	JAMES SQUARE HEALTH AND R	3301322N	JAMES SQUARE	53	17	70
CENTRAL	2701356N	JENNIFER MATTHEW NURSING	2701356N	JENNIFER MAT	12	6	18
CENTRAL	2750304N	JEWISH HOME & INFIRMARY O	2750304N	JEWISH HOME	88	25	113
CENTRAL	3301309N	JEWISH HOME OF CENTRAL NE	3301309N	JEWISH HOME	6	2	8
CENTRAL	3225302N	KATHERINE LUTHER HOME	3202302N	KATHERINE LU	12	2	14

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2003 RHCF RATE DATA

PRI RUGS II COUNTS FOR PA and PB

commission 21	curr		rate				
region	opcrt	curr name	opcrt	rate name	pa	pb	pa&pb
CENTRAL	5401308N	KENDAL AT ITHACA INC	5401308N	KENDAL AT IT	7	2	9
CENTRAL	4423000N	KINNEY NURSING HOME	4423000N	KINNEY NURSI	1	3	4
CENTRAL	2701345N	KIRKHAVEN	2701345N	KIRKHAVEN	24	4	28
CENTRAL	2752301N	LAKESIDE - BEIKIRCH CARE	2752301N	LAKESIDE/BEI	7	2	9
CENTRAL	5401307N	LAKESIDE NURSING HOME INC	5401304N	LAKESIDE NUR	40	4	44
CENTRAL	2754301N	LATTA ROAD NURSING HOME	2754301N	LATTA ROAD N	5	0	5
CENTRAL	2754303N	LATTA ROAD NURSING HOME A	2754303N	LATTA ROAD N	6	3	9
CENTRAL	2424000N	LEWIS COUNTY GENERAL HOSP	2424000N	LEWIS COUNTY	22	11	33
CENTRAL	2129000N	LITTLE FALLS HOSPITAL	2129000N	LITTLE FALLS	4	0	4
CENTRAL	3402303N	LIVING CENTER AT GENEVA N	3402303N	LIVING CENTE	9	3	12
CENTRAL	3402302N	LIVING CENTER AT GENEVA S	3402302N	GENEVA GENER	12	5	17
CENTRAL	2593300N	LIVINGSTON COUNTY CAMPUS	2593300N	LIVINGSTON C	16	9	25
CENTRAL	2522300N	LIVINGSTON COUNTY SKILLED	2522300N	LIVINGSTON C	12	1	13
CENTRAL	3301327N	LORETTO HEALTH AND REHABI	3301310N	LORETTO GERI	31	11	42
CENTRAL	3702314N	LORETTO-OSWEGO HEALTH AND	3702310N	LORETTO HEIG	18	7	25
CENTRAL	3202313N	LORETTO-UTICA NURSING HOM	3202313N	LORETTO-UTIC	9	6	15
CENTRAL	2729300N	MAPLEWOOD NURSING HOME IN	2729300N	MAPLEWOOD NU	5	3	8
CENTRAL	3225301N	MARTIN LUTHER NURSING HOM	3225301N	MARTIN LUTHE	14	9	23
CENTRAL	3202308N	MASONIC HOME AND HEALTH F	3202308N	MASONIC HOME	32	11	43
CENTRAL	5002001N	MCAULEY MANOR AT MERCYCARE	5002001N	MERCYCARE	14	3	17
CENTRAL	0501308N	MERCY HEALTH & REHAB CENT	0501308N	MERCY HEALTH	34	9	43
CENTRAL	2201001N	MERCY OF NORTHERN NEW YOR	2201001N	MADONNA HOME	40	19	59
CENTRAL	3429300N	MM EWING CONTINUING CARE	3429300N	THOMPSON NUR	10	1	11
CENTRAL	2101300N	MOHAWK VALLEY NURSING HOM	2101300N	MOHAWK VALLE	0	1	1
CENTRAL	2701006N	MONROE COMMUNITY HOSPITAL	2701006N	MONROE COMMU	69	35	104
CENTRAL	5820302N	NEWARK MANOR NURSING HOME	5820302N	NEWARK MANOR	14	3	17
CENTRAL	0526303N	NORTHWOODS REHABILITATION	0526302N	HOWD NURSING	6	4	10
CENTRAL	1101308N	NORTHWOODS REHABILITATION	1101305N	HIGHGATE MAN	34	10	44
CENTRAL	3353301N	NOTTINGHAM RESIDENTIAL HE	3353301N	NOTTINGHAM R	1	1	2
CENTRAL	0825301N	NYS VETERANS HOME	0825301N	NYS VETERANS	27	10	37
CENTRAL	5401310N	OAK HILL MANOR NURSING HO	5401302N	OAK HILL MAN	14	5	19
CENTRAL	2601001N	ONEIDA HEALTHCARE CENTER	2601000N	ONEIDA CITY	19	11	30
CENTRAL	3429302N	ONTARIO COUNTY HEALTH FAC	3429302N	ONTARIO COUN	14	6	20
CENTRAL	2754302N	PARK RIDGE NURSING HOME	2754302N	PARK RIDGE N	9	6	15
CENTRAL	0824301N	PEARL AND EVERETT GILMOUR	0824301N	PEARL AND EV	19	4	23
CENTRAL	2761300N	PENFIELD PLACE	2761300N	PENFIELD NUR	2	3	5
CENTRAL	6120300N	PENN YAN MANOR NURSING HO	6120300N	PENN YAN MAN	5	6	11
CENTRAL	3702313N	PONTIAC NURSING HOME	3702313N	PONTIAC NURS	0	0	0
CENTRAL	3227303N	PRESBYTERIAN HOME FOR CEN	3227303N	PRESBYTERIAN	14	15	29
CENTRAL	5401309N	RECONSTRUCTION HOME AND H	5401303N	RECONSTRUCTI	21	5	26
CENTRAL	2221001N	RIVER HOSPITAL INC	2221000N	EDWARD JOHN	2	0	2
CENTRAL	5324302N	RIVERVIEW MANOR HEALTH CA	5324301N	RIVERVIEW MA	15	4	19
CENTRAL	3201002N	ROME MEMORIAL HOSPITAL IN	3201000N	ROME HOSPITA	12	4	16
CENTRAL	3201305N	ROME NURSING HOME	3201305N	ROME NURSING	7	7	14
CENTRAL	3301323N	ROSEWOOD HEIGHTS HEALTH C	3301323N	PLAZA NURSIN	14	17	31
CENTRAL	2201000N	SAMARITAN KEEP NURSING HO	2201000N	SAMARITAN KE	31	10	41
CENTRAL	4823000N	SCHUYLER HOSPITAL INC AND	4823000N	SCHUYLER HOS	3	3	6
CENTRAL	3702312N	SENECA HILL MANOR INC	3702312N	SENECA HILL	30	6	36
CENTRAL	4921303N	SENECA NURSING AND REHABI	4921303N	SENECA NURSI	18	6	24
CENTRAL	6120000N	SOLDIERS AND SAILORS MEMO	6120000N	SOLDIERS AND	16	8	24
CENTRAL	2757300N	ST ANNS COMMUNITY	2757300N	ST ANNS HOME	69	24	93
CENTRAL	2757301N	ST ANNS COMMUNITY	2757801P	ST ANNS NURS	198	4	202
CENTRAL	3301321N	ST CAMILLUS RESIDENTIAL H	3301321N	ST CAMILLUS	7	9	16
CENTRAL	2701353N	ST JOHNS HEALTH CARE CORP	2701353N	ST JOHNS HEA	79	12	91
CENTRAL	3202310N	ST JOSEPH NURSING HOME CO	3202310N	ST JOSEPH NU	24	8	32
CENTRAL	4401300N	ST JOSEPHS HOME	4401300N	ST JOSEPHS H	12	6	18
CENTRAL	0701001N	ST JOSEPHS HOSPITAL - SKI	0701001N	ST JOSEPHS H	6	6	12
CENTRAL	3702309N	ST LUKE RESIDENTIAL HEALT	3702309N	ST LUKE RESI	27	8	35
CENTRAL	3227305N	ST LUKES HOME	3227305N	ST LUKES HOM	16	3	19
CENTRAL	4402303N	ST REGIS NURSING HOME INC	4402303N	ST REGIS NUR	44	3	47

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CENTRAL	5022300N	STEUBEN COUNTY INFIRMARY	5022300N	STEUBEN COUN	17	7	24	
CENTRAL	3201306N	STONEHEDGE HEALTH AND REH	3201302N	STONEHEDGE N	18	5	23	
CENTRAL	2629301N	STONEHEDGE NURSING HOME C	2629300N	STONEHEDGE-C	2	1	3	
CENTRAL	3321301N	SUNNYSIDE CARE CENTER	3321300N	SUNNYSIDE NU	1	1	2	
CENTRAL	3702311N	SUNRISE NURSING HOME	3702307N	HARR-WOOD NU	23	10	33	
CENTRAL	3221301N	SUNSET NURSING AND REHABI	3221301N	SUNSET NURSI	11	3	14	
CENTRAL	0303307N	SUSQUEHANNA NURSING & REH	0303304N	SUSQUEHANNA	29	4	33	
CENTRAL	3327301N	SYRACUSE HOME ASSOCIATION	3327301N	SYRACUSE HOM	4	0	4	
CENTRAL	2750307N	THE BRIGHTONIAN INC	2750307N	THE BRIGHTON	8	1	9	
CENTRAL	2238303N	THE COUNTRY MANOR NURSING	2238303N	THE COUNTRY	10	4	14	
CENTRAL	3334303N	THE CROSSING	3334303N	THE CROSSING	31	14	45	
CENTRAL	2750301N	THE FRIENDLY HOME	2750301N	ROCHESTER FR	49	12	61	
CENTRAL	2750306N	THE HIGHLANDS AT BRIGHTON	2750306N	THE MEADOWS	9	4	13	
CENTRAL	2763300N	THE HIGHLANDS LIVING CENT	2763300N	THE HIGHLAND	10	5	15	
CENTRAL	2750308N	THE HURLBUT	2750308N	THE HURLBUT	17	4	21	
CENTRAL	2701359N	THE SHORE WINDS LLC	2701359N	THE SHORE WI	20	9	29	
CENTRAL	0302301N	THE WATERS OF ENDICOTT	0302301N	SULLIVAN PAR	33	3	36	
CENTRAL	5026300N	THE WATERS OF THREE RIVER	5026300N	THREE RIVERS	6	1	7	
CENTRAL	5320300N	TIOGA NURSING FACILITY IN	5320300N	TIOGA NURSIN	39	8	47	
CENTRAL	4420301N	UNITED HELPERS CANTON NUR	4420301N	UNITED HELPE	32	7	39	
CENTRAL	4401301N	UNITED HELPERS CEDARS NUR	4401301N	UNITED HELPE	4	0	4	
CENTRAL	4401302N	UNITED HELPERS NURSING HO	4401302N	UNITED HELPE	6	4	10	
CENTRAL	2701358N	UNITY LIVING CENTER	2701346N	PARK HOPE NU	10	10	20	
CENTRAL	2124301N	VALLEY HEALTH SERVICES IN	2124301N	VALLEY HEALT	14	5	19	
CENTRAL	0824303N	VALLEY VIEW MANOR NURSING	0824303N	VALLEY VIEW	8	4	12	
CENTRAL	2129301N	VAN ALLEN NURSING HOME	2129301N	VAN ALLEN NU	19	2	21	
CENTRAL	3301312N	VAN DUYN HOME AND HOSPITA	3301312N	VAN DUYN HOM	96	35	131	
CENTRAL	0336301N	VESTAL NURSING CENTER	0336301N	VESTAL NURSI	10	12	22	
CENTRAL	3301326N	VIVIAN TEAL HOWARD RESIDE	3301326N	VIVIAN TEAL	14	9	23	
CENTRAL	5823302N	WAYNE COUNTY NURSING HOME	5823302N	WAYNE COUNTY	55	7	62	
CENTRAL	5820000N	WAYNE HEALTH CARE	5820000N	NEWARK-WAYNE	16	11	27	
CENTRAL	2722301N	WEDGEWOOD NURSING HOME	2722300N	WEDGEWOOD NU	2	1	3	
CENTRAL	2701352N	WESLEY GARDENS CORPORATIO	2701344N	GOODMAN GARD	22	13	35	
CENTRAL	2753301N	WESTGATE NURSING HOME INC	2753300N	WESTGATE NUR	16	10	26	
CENTRAL	0364301N	WILLOW POINT NURSING HOME	0364301N	WILLOW POINT	50	14	64	
CENTRAL	2750303N	WOODSIDE MANOR NURSING HO	2750303N	WOODSIDE MAN	1	1	2	
CENTRAL Total					2890	980	3870	
HUDSON VALLEY	5220303N	ACHIEVE REHAB AND NURSING	5220303N	ACHIEVE REHA	27	10	37	
HUDSON VALLEY	5926300N	ANDRUS ON HUDSON	5926300N	JOHN E ANDRU	45	7	52	
HUDSON VALLEY	1327301N	BAPTIST HOME OF BROOKLYN	1327301N	BAPTIST HOME	19	3	22	
HUDSON VALLEY	5904317N	BAYBERRY NURSING HOME	5904317N	BAYBERRY NUR	7	2	9	
HUDSON VALLEY	5921301N	BETHEL NURSING AND REHABI	5921301N	BETHEL NURSI	14	12	26	
HUDSON VALLEY	5905303N	BETHEL NURSING HOME COMPA	5905303N	BETHEL NURSI	10	2	12	
HUDSON VALLEY	5931300N	BRANDYWINE NURSING HOME I	5931300N	BRANDYWINE N	9	4	13	
HUDSON VALLEY	3557302N	CAMPBELL HALL REHABILITAT	3557302N	CAMPBELL HAL	2	4	6	
HUDSON VALLEY	5263000N	CATSKILL REGIONAL MEDICAL	5263000N	COMMUNITY GE	4	3	7	
HUDSON VALLEY	5905308N	CEDAR MANOR NURSING & REH	5905308N	CEDAR MANOR	21	4	25	
HUDSON VALLEY	5901304N	CORTLANDT HEALTHCARE LLC	5901304N	CORTLANDT HE	16	1	17	
HUDSON VALLEY	1254300N	DELAWARE COUNTY COUNTRYSI	1254300N	DELAWARE COU	24	4	28	
HUDSON VALLEY	5904316N	DUMONT MASONIC HOME	5904316N	DUMONT MASON	26	7	33	
HUDSON VALLEY	1322302N	DUTCHESS CENTER FOR REHAB	1322300N	LOVELY HILL	25	1	26	
HUDSON VALLEY	1302305N	EDEN PARK HEALTH CARE CEN	1302304N	EDEN PARK NU	18	7	25	
HUDSON VALLEY	3523302N	ELANT AT GOSHEN INC	3523302N	ARDEN HILL L	4	0	4	
HUDSON VALLEY	3502304N	ELANT AT NEWBURGH INC	3502302N	SYLCOX NURSI	11	11	22	
HUDSON VALLEY	1327300N	FERNCLIFF NURSING HOME CO	1327300N	FERNCLIFF NU	60	14	74	
HUDSON VALLEY	5901302N	FIELD HOME-HOLY COMFORTER	5901302N	FIELD HOME-H	8	6	14	
HUDSON VALLEY	1355300N	FISHKILL HEALTH RELATED C	1355800P	FISHKILL HEA	12	4	16	
HUDSON VALLEY	4350305N	FRIEDWALD CENTER FOR REHA	4350800P	FRIEDWALD HO	3	2	5	
HUDSON VALLEY	3523303N	GLEN ARDEN INC	3523303N	GLEN ARDEN I	5	0	5	
HUDSON VALLEY	5904318N	GLEN ISLAND CARE CENTER	5904311N	WOODLAND NUR	1	3	4	

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HUDSON VALLEY	5501309N	GOLDEN HILL HEALTH CARE C	5501309N	ULSTER COUNT	43	6	49
HUDSON VALLEY	5957302N	HEBREW HOSPITAL HOME OF W	5957302N	HEBREW HOSPI	7	8	15
HUDSON VALLEY	5904314N	HELEN AND MICHAEL SCHAFTE	5904314N	HOWE AVENUE	6	1	7
HUDSON VALLEY	4322300N	HELEN HAYES HOSPITAL RHCf	4322300N	HELEN HAYES	1	0	1
HUDSON VALLEY	5907313N	HOME FOR AGED BLIND	5907313N	HOME FOR AGE	15	9	24
HUDSON VALLEY	1324301N	HUDSON HAVEN CARE CENTER	1324301N	HUDSON HAVEN	5	0	5
HUDSON VALLEY	5556302N	HUDSON VALLEY REHABILITAT	5556300N	HUDSON VALLE	28	8	36
HUDSON VALLEY	1356302N	HYDE PARK NURSING HOME IN	1356301N	HYDE PARK NU	1	11	12
HUDSON VALLEY	5906300N	KING STREET HOME INC	5906300N	KING STREET	13	7	20
HUDSON VALLEY	1302306N	LUTHERAN CENTER AT POUGHK	1302306N	LUTHERAN CEN	11	3	14
HUDSON VALLEY	5907316N	MICHAEL MALOTZ SKILLED NU	5907316N	MICHAEL MALO	15	8	23
HUDSON VALLEY	3561301N	MONTGOMERY NURSING HOME	3561301N	MONTGOMERY N	6	1	7
HUDSON VALLEY	1226300N	MOUNTAINSIDE RESIDENTIAL	1226300N	MOUNTAINSIDE	14	0	14
HUDSON VALLEY	5902316N	NATHAN MILLER CENTER FOR	5902303N	NATHAN MILLE	13	3	16
HUDSON VALLEY	5907310N	NEW SANS SOUCI NURSING HO	5907310N	NEW SANS SOU	16	8	24
HUDSON VALLEY	5501310N	NORTHEAST CENTER FOR SPEC	5501310N	NORTHEAST CE	36	3	39
HUDSON VALLEY	1327302N	NORTHERN DUTCHESS RESIDEN	1327302N	NORTHERN DUT	6	8	14
HUDSON VALLEY	4350304N	NORTHERN MANOR GERIATRIC	4350304N	NORTHERN MAN	4	9	13
HUDSON VALLEY	4353301N	NORTHERN METROPOLITAN RES	4353301N	NORTHERN MET	5	1	6
HUDSON VALLEY	4321302N	NORTHERN RIVERVIEW HEALTH	4321301N	RIVERSIDE NU	1	1	2
HUDSON VALLEY	4350302N	NYACK MANOR NURSING HOME	4350302N	NYACK MANOR	13	3	16
HUDSON VALLEY	5951300N	NYS VETERANS HOME AT MONT	5951300N	NYS VETERANS	39	7	46
HUDSON VALLEY	3501303N	PARK MANOR REHABILITATION	3501303N	MIDDLETOWN P	22	9	31
HUDSON VALLEY	4353302N	PINE VALLEY CENTER FOR RE	4328300N	HILLCREST NU	25	8	33
HUDSON VALLEY	5906303N	PORT CHESTER NURSING AND	5906303N	PORT CHESTER	22	3	25
HUDSON VALLEY	3950301N	PUTNAM COMMONS RHCf	3950301N	PUTNAM COMMO	19	5	24
HUDSON VALLEY	3951301N	PUTNAM NURSING AND REHABI	3951300N	KENT NURSING	12	4	16
HUDSON VALLEY	4329301N	RAMAPO MANOR CENTER FOR R	4329301N	RAMAPO MANOR	8	2	10
HUDSON VALLEY	5907315N	REGENCY EXTENDED CARE CEN	5907315N	HUDSON VIEW	65	12	77
HUDSON VALLEY	1302307N	RIVER VALLEY CARE CENTER	1302307N	RIVER VALLEY	19	3	22
HUDSON VALLEY	1225000N	ROBINSON TERRACE	1225000N	COMMUNITY HO	5	5	10
HUDSON VALLEY	5262300N	ROSCOE COMMUNITY NURSING	5262300N	ROSCOE COMMU	10	1	11
HUDSON VALLEY	5960302N	SALEM HILLS HEALTH CARE C	5960302N	SALEM HILLS	14	14	28
HUDSON VALLEY	5909302N	SARAH NEUMAN CENTER FOR H	5909302N	SARAH R NEUM	36	8	44
HUDSON VALLEY	3529301N	SCHERVIER PAVILION	3529301N	SCHERVIER PA	4	2	6
HUDSON VALLEY	5902314N	SCHNURMACHER CENTER FOR R	5902314N	BETH ISRAEL	11	4	15
HUDSON VALLEY	5921302N	SKY VIEW REHABILITATION A	5921300N	SKY VIEW HAV	26	9	35
HUDSON VALLEY	5966300N	SOMERS MANOR NURSING HOME	5966300N	SOMERS MANOR	51	13	64
HUDSON VALLEY	5910300N	SPRAIN BROOK MANOR N H	5910300N	SPRAIN BROOK	13	5	18
HUDSON VALLEY	5925300N	ST CABRINI NURSING HOME I	5925300N	ST CABRINI N	22	14	36
HUDSON VALLEY	5907314N	ST JOSEPHS HOSP NURSING H	5907314N	ST JOSEPHS H	4	1	5
HUDSON VALLEY	3535001N	ST JOSEPHS PLACE	3535001N	MERCY COMMUN	1	3	4
HUDSON VALLEY	3501302N	ST TERESAS NURSING & REHA	3501302N	ST TERESAS N	0	1	1
HUDSON VALLEY	5220301N	SULLIVAN COUNTY ADULT CAR	5220301N	SULLIVAN COU	43	8	51
HUDSON VALLEY	4353000N	SUMMIT PARK NURSING CARE	4353000N	SUMMIT PARK	35	3	38
HUDSON VALLEY	5904319N	SUTTON PARK CENTER FOR NU	5904313N	NEW ROCHELLE	38	6	44
HUDSON VALLEY	5911301N	TARRYTOWN HALL NURSING HO	5911301N	TARRYTOWN HA	16	1	17
HUDSON VALLEY	5957301N	TAYLOR CARE CENTER AT WES	5957301N	RUTH TAYLOR	32	12	44
HUDSON VALLEY	5567300N	TEN BROECK COMMONS	5567300N	TEN BROECK C	34	11	45
HUDSON VALLEY	1227000N	THE HOSPITAL SNF	1227000N	THE HOSPITAL	3	0	3
HUDSON VALLEY	5522302N	THE MOUNTAIN VIEW NURSING	5522301N	HALLMARK NUR	12	1	13
HUDSON VALLEY	3523301N	THE VALLEY VIEW CENTER FO	3523301N	ORANGE COUNT	42	32	74
HUDSON VALLEY	5903309N	THE WARTBURG HOME	5903309N	THE WARTBURG	11	4	15
HUDSON VALLEY	4350301N	TOLSTOY FOUNDATION NURSIN	4350301N	TOLSTOY FOUN	6	2	8
HUDSON VALLEY	5968302N	TREETOPS REHABILITATION A	5968301N	TREETOPS AT	18	5	23
HUDSON VALLEY	5904309N	UNITED HEBREW GERIATRIC C	5904309N	UNITED HEBRE	58	8	66
HUDSON VALLEY	5904315N	UNITED NURSING HOME FOR T	5904315N	UNITED NURSI	0	5	5
HUDSON VALLEY	5905305N	VICTORIA HOME	5905800P	VICTORIA HOM	11	3	14
HUDSON VALLEY	1356300N	VICTORY LAKE NURSING CENT	1356300N	VICTORY LAKE	11	4	15
HUDSON VALLEY	5960300N	WATERVIEW HILLS NURSING C	5960300N	WATERVIEW HI	14	4	18

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HUDSON VALLEY	5901305N	WEST LEDGE HEALTH CARE FA	5901303N	WESTLEDGE NU	1	8	9	
HUDSON VALLEY	5903310N	WESTCHESTER CENTER FOR RE	5903310N	SHALOM NURSI	43	4	47	
HUDSON VALLEY	5957303N	WESTCHESTER MEADOWS	5957303N	WESTCHESTER	4	0	4	
HUDSON VALLEY	5902315N	WHITE PLAINS CENTER FOR N	5902313N	THE NATHAN M	11	2	13	
HUDSON VALLEY	1301301N	WINGATE AT ST FRANCIS LLC	1301300N	ST FRANCIS-B	4	3	7	
HUDSON VALLEY	1320301N	WINGATE OF DUTCHESS	1320301N	WINGATE OF D	8	2	10	
HUDSON VALLEY	5556301N	WINGATE OF ULSTER	5556301N	WINGATE OF U	11	1	12	
HUDSON VALLEY	Total				1524	471	1995	
LONG ISLAND	2950302N	A HOLLY PATTERSON EXTENDE	2950302N	A HOLLY PATT	120	87	207	
LONG ISLAND	5154323N	AFFINITY SKILLED LIVING A	5154322N	OAKWOOD CARE	28	11	39	
LONG ISLAND	5157313N	AVALON GARDENS REHABILITA	5157304N	LUTHERAN CEN	34	15	49	
LONG ISLAND	2961302N	BAYVIEW NURSING AND REHAB	2961301N	BAYVIEW NURS	8	2	10	
LONG ISLAND	2902303N	BEACH TERRACE CARE CENTER	2902300N	LONG ISLAND	15	5	20	
LONG ISLAND	2950301N	BELAIR CARE CENTER INC	2950301N	BELAIR CARE	1	0	1	
LONG ISLAND	5151311N	BELLHAVEN CENTER FOR GERI	5151311N	BELLHAVEN CE	27	6	33	
LONG ISLAND	5101301N	BERKSHIRE NURSING & REHAB	5101301N	BERKSHIRE NU	0	3	3	
LONG ISLAND	5120301N	BROADLAWN MANOR NURSING A	5120301N	BROADLAWN MA	14	26	40	
LONG ISLAND	5123304N	BROOKHAVEN HEALTH CARE FA	5123303N	BROOKHAVEN H	12	2	14	
LONG ISLAND	5120000N	BRUNSWICK HOSPITAL CENTER	5120000N	BRUNSWICK HO	6	0	6	
LONG ISLAND	5153306N	CARILLON NURSING AND REHA	5153306N	CARILLON HOU	8	2	10	
LONG ISLAND	5151313N	CEDAR LODGE NURSING HOME	5151308N	CEDAR LODGE	16	3	19	
LONG ISLAND	2952308N	CENTRAL ISLAND HEALTHCARE	2952304N	CENTRAL ISLA	14	2	16	
LONG ISLAND	5155000N	CENTRAL SUFFOLK HOSPITAL	5155000N	CENTRAL SUFF	1	0	1	
LONG ISLAND	2952307N	COLD SPRING HILLS CENTER	2952302N	UNITED PRESB	29	9	38	
LONG ISLAND	5151314N	CREST HALL CARE CENTER	5151314N	CREST HALL C	15	3	18	
LONG ISLAND	5150302N	DALEVIEW CARE CENTER	5150302N	DALEVIEW CAR	2	1	3	
LONG ISLAND	5150303N	EAST NECK NURSING AND REH	5150300N	EAST NECK NU	18	6	24	
LONG ISLAND	2911302N	EAST ROCKAWAY PROGRESSIVE	2911301N	EAST ROCKAWA	9	2	11	
LONG ISLAND	2910000N	FRANKLIN HOSPITAL MEDICAL	2910000N	FRANKLIN HOS	2	1	3	
LONG ISLAND	2950317N	FULTON COMMONS CARE CENTE	2950317N	FULTON COMMO	35	2	37	
LONG ISLAND	2950316N	GARDEN CARE CENTER	2950316N	GARDEN CARE	5	0	5	
LONG ISLAND	2901305N	GLEN COVE CENTER FOR NURS	2901305N	GLEN COVE CE	12	1	13	
LONG ISLAND	2901300N	GLENGARIFF CORP	2901300N	GLENGARIFF C	25	4	29	
LONG ISLAND	5154310N	GOOD SAMARITAN NURSING HO	5154310N	GOOD SAMARIT	7	0	7	
LONG ISLAND	2913301N	GRACE PLAZA NURSING AND R	2913300N	GRACE PLAZA	5	4	9	
LONG ISLAND	2902304N	GRANDELL REHABILITATION A	2902304N	LONG BEACH G	12	14	26	
LONG ISLAND	5153307N	GURWIN JEWISH GERIATRIC C	5153307N	ROSALIND & J	4	5	9	
LONG ISLAND	2906304N	HEMPSTEAD PARK NURSING HO	2906304N	HEMPSTEAD PA	30	6	36	
LONG ISLAND	2951306N	HIGHFIELD GARDENS CARE CE	2951306N	WEDGEWOOD CA	21	3	24	
LONG ISLAND	5153308N	HILAIRE FARM NURSING HOME	5153302N	HILAIRE FARM	6	4	10	
LONG ISLAND	5153309N	HUNTINGTON HILLS CENTER F	5153309N	HUNTINGTON H	4	4	8	
LONG ISLAND	5151318N	ISLAND NURSING AND REHAB	5151318N	ISLAND NURSI	3	1	4	
LONG ISLAND	5151317N	JEFFERSONS FERRY	5151317N	JEFFERSONS F	8	1	9	
LONG ISLAND	5151304N	JOHN J FOLEY SKILLED NURS	5151304N	SUFFOLK INFI	14	10	24	
LONG ISLAND	5154308N	LITTLE FLOWER NURSING HOM	5154308N	LITTLE FLOWE	13	6	19	
LONG ISLAND	5151310N	LONG ISLAND STATE VETERAN	5151310N	LONG ISLAND	43	37	80	
LONG ISLAND	5154321N	MARIA REGINA RESIDENCE IN	5154321N	MARIA REGINA	42	9	51	
LONG ISLAND	2901304N	MARQUIS CARE CENTER	2901304N	MARQUIS CARE	2	1	3	
LONG ISLAND	2906302N	MAYFAIR CARE CENTER	2906302N	MAYFAIR CARE	25	6	31	
LONG ISLAND	2904301N	MEADOWBROOK CARE CENTER I	2904301N	MEADOWBROOK	31	15	46	
LONG ISLAND	5151319N	MEDFORD MULTICARE CENTER	5151319N	MEDFORD MULT	32	27	59	
LONG ISLAND	2906305N	NASSAU EXTENDED CARE FACI	2906303N	NASSAU EXTEN	38	9	47	
LONG ISLAND	5157307N	NESCONSET NURSING CENTER	5157307N	NESCONSET NU	11	8	19	
LONG ISLAND	2951305N	NORTH SHORE UNIVERSITY HO	2951305N	NORTH SHORE	10	2	12	
LONG ISLAND	5151315N	OAK HOLLOW NURSING CENTER	5151315N	OAK HOLLOW N	13	6	19	
LONG ISLAND	2950314N	OCEANSIDE CARE CENTER INC	2950309N	NASSAU NURSI	1	2	3	
LONG ISLAND	5154319N	OUR LADY OF CONSOLATION G	5154319N	OUR LADY OF	28	15	43	
LONG ISLAND	2902306N	PARK AVENUE EXTENDED CARE	2902305N	PARK AVENUE	32	4	36	
LONG ISLAND	2952301N	PARKVIEW CARE AND REHABIL	2952301N	PARK VIEW NU	22	2	24	
LONG ISLAND	5123300N	PATCHOGUE NURSING CENTER	5123300N	PATCHOGUE NU	17	8	25	

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region	opcert	curr name	opcert	rate name	pa	pb	pa&pb	
LONG ISLAND	5127301N	PECONIC LANDING AT SOUTHO	5127301N	PECONIC LAND	0	0	0	
LONG ISLAND	5154311N	PETITE FLEUR NURSING HOME	5154311N	PETITE FLEUR	13	8	21	
LONG ISLAND	5149303N	PORT JEFFERSON HEALTH CAR	5149303N	PORT JEFFERS	7	2	9	
LONG ISLAND	5155301N	RIVERHEAD NURSING HOME	5155301N	RIVERHEAD NU	6	7	13	
LONG ISLAND	2909302N	ROCKVILLE NURSING CENTER	2909302N	ROCKVILLE NU	11	5	16	
LONG ISLAND	2909304N	ROCKVILLE SKILLED NURSING	2909304N	ROCKVILLE RE	1	3	4	
LONG ISLAND	5154320N	ROSS HEALTH CARE CENTER	5154320N	ROSS HEALTH	3	3	6	
LONG ISLAND	5127302N	SAN SIMEON BY THE SOUND C	5127300N	SAN SIMEON B	14	3	17	
LONG ISLAND	2951304N	SANDS POINT CENTER FOR HE	2951304N	SANDS POINT	4	2	6	
LONG ISLAND	5157314N	SMITHTOWN CENTER FOR REHA	5157310N	SMITHTOWN HE	21	2	23	
LONG ISLAND	2904300N	SOUTH SHORE HEALTHCARE	2904300N	SOUTH SHORE	8	3	11	
LONG ISLAND	5126302N	SOUTHAMPTON CARE CENTER	5126302N	SOUTHAMPTON	5	1	6	
LONG ISLAND	5157312N	ST CATHERINE OF SIENA NUR	5157309N	BISHOP JONAT	13	4	17	
LONG ISLAND	5157305N	ST JAMES HEALTHCARE CENTE	5157305N	ST JAMES NUR	7	1	8	
LONG ISLAND	5157308N	ST JAMES PLAZA NURSING FA	5157801P	ST JAMES PLA	44	21	65	
LONG ISLAND	5157311N	ST JOHNLAND NURSING CENTE	5157306N	ST JOHNLAND	29	12	41	
LONG ISLAND	2951303N	SUNHARBOR MANOR	2951303N	SUNHARBOR MA	18	8	26	
LONG ISLAND	5154312N	SUNRISE MANOR CENTER FOR	5154302N	SUNRISE MANO	1	0	1	
LONG ISLAND	5153304N	THE CENTER FOR NURSING &	5153304N	BIRCHWOOD NU	3	0	3	
LONG ISLAND	2902302N	THE KOMANOFF CENTER FOR G	2902302N	LONG BEACH M	10	4	14	
LONG ISLAND	2950318N	TOWNHOUSE EXTENDED CARE F	2950304N	TOWNHOUSE EX	10	4	14	
LONG ISLAND	5158301N	WESTHAMPTON CARE CENTER	5158301N	WESTHAMPTON	12	0	12	
LONG ISLAND	2952306N	WHITE OAKS NURSING HOME	2952305N	WOODBURY EAS	8	5	13	
LONG ISLAND	2952303N	WOODBURY NURSING HOME	2952303N	WOODBURY NUR	7	4	11	
LONG ISLAND	5151316N	WOODHAVEN NURSING HOME	5151316N	WOODHAVEN NU	3	0	3	
LONG ISLAND	2950315N	WOODMERE REHABILITATION A	2950315N	WOODMERE REH	48	5	53	
LONG ISLAND Total					1236	509	1745	
NEW YORK CITY	7002356N	AMSTERDAM NURSING HOME CO	7002356N	AMSTERDAM NU	32	13	45	
NEW YORK CITY	7000319N	BAINBRIDGE NURSING AND RE	7000319N	BAINBRIDGE N	19	19	38	
NEW YORK CITY	7000308N	BETH ABRAHAM HEALTH SERVI	7000308N	BETH ABRAHAM	21	8	29	
NEW YORK CITY	7003352N	BEZALEL REHABILITATION AN	7003352N	BEZALEL NURS	0	0	0	
NEW YORK CITY	7002308N	BIALYSTOKER CENTER FOR NU	7002308N	BIALYSTOKER	13	5	18	
NEW YORK CITY	7003356N	BISHOP CHARLES WALDO MACL	7003356N	ST JOHNS EPI	32	4	36	
NEW YORK CITY	7001377N	BISHOP FRANCIS J MUGAVERO	7001377N	BISHOP FRANC	27	14	41	
NEW YORK CITY	7001379N	BISHOP HENRY B HUCLES EPI	7001379N	BISHOP HENRY	40	16	56	
NEW YORK CITY	7003309N	BRIDGE VIEW NURSING HOME	7003309N	BRIDGE VIEW	10	3	13	
NEW YORK CITY	7000381N	BRONX CENTER FOR REHABILI	7000381N	BRONX CENTER	19	7	26	
NEW YORK CITY	7000380N	BRONX PARK REHABILITATION	7000339N	WHITE PLAINS	8	13	21	
NEW YORK CITY	7000364N	BRONX-LEBANON SPECIAL CAR	7000364N	BRONX-LEBANO	26	4	30	
NEW YORK CITY	7003399N	BROOKHAVEN REHABILITATION	7003399N	BROOKHAVEN R	66	6	72	
NEW YORK CITY	7001308N	BROOKLYN UNITED METHODIST	7001308N	BROOKLYN UNI	27	2	29	
NEW YORK CITY	7001382N	BROOKLYN-QUEENS NURSING H	7001363N	LINDEN BAY C	9	9	18	
NEW YORK CITY	7001383N	BUENA VIDA CONTINUING CAR	7001383N	BUENA VIDA C	24	8	32	
NEW YORK CITY	7002350N	CABRINI CENTER FOR NURSIN	7002350N	CABRINI NURS	34	7	41	
NEW YORK CITY	7001307N	CABS NURSING HOME COMPANY	7001307N	CABS NURSING	17	5	22	
NEW YORK CITY	7004310N	CARMEL RICHMOND HEALTHCAR	7004310N	CARMEL RICHM	11	2	13	
NEW YORK CITY	7001366N	CATON PARK NURSING HOME	7001366N	CATON PARK N	4	2	6	
NEW YORK CITY	7001354N	CENTER FOR NURSING & REHA	7001354N	JHMCB CENTER	21	10	31	
NEW YORK CITY	7003351N	CHAPIN HOME FOR THE AGING	7003351N	CHAPIN HOME	23	8	31	
NEW YORK CITY	7003380N	CLIFFSIDE REHABILITATION	7003312N	CLIFFSIDE NU	28	9	37	
NEW YORK CITY	7004321N	CLOVE LAKES HEALTH CARE A	7004305N	CLOVE LAKES	4	10	14	
NEW YORK CITY	7001323N	COBBLE HILL HEALTH CENTER	7001323N	COBBLE HILL	41	18	59	
NEW YORK CITY	7002336N	COLER MEMORIAL HOSPITAL S	7002336N	COLER MEMORI	183	64	247	
NEW YORK CITY	7002337N	COLER-GOLDWATER SPECIALTY	7002337N	GOLDWATER ME	406	68	474	
NEW YORK CITY	7001348N	CONCORD NURSING HOME INC	7001348N	CONCORD NURS	12	2	14	
NEW YORK CITY	7000375N	CONCOURSE REHABILITATION	7000346N	CONCOURSE NU	18	2	20	
NEW YORK CITY	7001367N	CROWN NURSING AND REHABIL	7001325N	CROWN NURSIN	9	4	13	
NEW YORK CITY	7000342N	DAUGHTERS OF JACOB NURSIN	7000342N	DAUGHTERS OF	84	14	98	
NEW YORK CITY	7002347N	DEWITT REHABILITATION AND	7002318N	DEWITT NURSI	48	13	61	
NEW YORK CITY	7001374N	DITMAS PARK CARE CENTER	7001356N	FLATBUSH MAN	25	5	30	

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region	opcprt	curr name	opcprt	rate name				
NEW YORK CITY	7001375N	DOROTHY AND DAVID I SCHAC	7001375N	LINROC NURSI		6	1	7
NEW YORK CITY	7001380N	DR SUSAN SMITH MCKINNEY N	7001380N	DR SUSAN SMI		22	23	45
NEW YORK CITY	7003395N	DR WILLIAM O BENENSON REH	7003395N	DR WILLIAM O		19	4	23
NEW YORK CITY	7003359N	DRY HARBOR NURSING HOME	7003359N	DRY HARBOR N		0	0	0
NEW YORK CITY	7000360N	EAST HAVEN NURSING AND RE	7000816P	EAST HAVEN H		50	18	68
NEW YORK CITY	7000383N	EASTCHESTER REHABILITATIO	7000383N	EASTCHESTER		32	5	37
NEW YORK CITY	7004303N	EGER HEALTH CARE AND REHA	7004303N	EGER HEALTH		3	5	8
NEW YORK CITY	7003396N	ELMHURST CARE CENTER INC	7003396N	ELMHURST CAR		1	0	1
NEW YORK CITY	7003375N	FAIRVIEW NURSING CARE CEN	7003358N	FAIRVIEW NUR		0	3	3
NEW YORK CITY	7003315N	FAR ROCKAWAY NURSING HOME	7003315N	FAR ROCKAWAY		12	16	28
NEW YORK CITY	7000385N	FIELDSTON LODGE CARE CENT	7000326N	FIELDSTON LO		21	6	27
NEW YORK CITY	7003366N	FLUSHING MANOR CARE CENTE	7003345N	FLUSHING MAN		43	5	48
NEW YORK CITY	7003365N	FLUSHING MANOR NURSING &	7003316N	FLUSHING MAN		22	9	31
NEW YORK CITY	7003394N	FOREST HILLS CARE CENTER	7003376N	FOREST HILLS		9	0	9
NEW YORK CITY	7003387N	FOREST VIEW CENTER FOR RE	7003387N	FOREST VIEW		9	4	13
NEW YORK CITY	7002359N	FORT TRYON CENTER FOR REH	7002321N	FORT TRYON N		8	8	16
NEW YORK CITY	7001385N	FOUR SEASONS NURSING AND	7001361N	PARKSHORE RE		0	0	0
NEW YORK CITY	7003402N	FRANKLIN CENTER FOR REHAB	7003402N	FRANKLIN CEN		6	5	11
NEW YORK CITY	7000376N	GOLD CREST CARE CENTER	7000376N	GOLD CREST C		27	6	33
NEW YORK CITY	7004322N	GOLDEN GATE REHABILITATIO	7004322N	GOLDEN GATE		20	4	24
NEW YORK CITY	7000361N	GRAND MANOR NURSING & REH	7000825P	GRAND MANOR		68	8	76
NEW YORK CITY	7002341N	GREATER HARLEM NURSING HO	7002341N	GREATER HARL		12	10	22
NEW YORK CITY	7001360N	GREENPARK CARE CENTER	7001360N	GREENPARK CA		86	7	93
NEW YORK CITY	7003378N	HAVEN MANOR HEALTH CARE C	7003353N	HAVEN MANOR		48	6	54
NEW YORK CITY	7001369N	HAYM SALOMON HOME FOR THE	7001300N	HAYM SALOMON		13	4	17
NEW YORK CITY	7000302N	HEBREW HOME FOR THE AGED	7000302N	HEBREW HOME		3	1	4
NEW YORK CITY	7000325N	HEBREW HOME FOR THE AGED	7000325N	HEBREW HOME		2	11	13
NEW YORK CITY	7000353N	HEBREW HOSPITAL HOME INC	7000353N	HEBREW HOSPI		60	21	81
NEW YORK CITY	7003363N	HIGHLAND CARE CENTER	7003363N	HIGHLAND CAR		36	11	47
NEW YORK CITY	7003350N	HILLSIDE MANOR REHABILITA	7003350N	HILLSIDE MAN		0	1	1
NEW YORK CITY	7003381N	HOLLIS PARK MANOR NURSING	7003355N	HOLLIS PARK		11	6	17
NEW YORK CITY	7003348N	HOLLISWOOD CARE CENTER IN	7003348N	HOLLISWOOD C		10	14	24
NEW YORK CITY	7001365N	HOLY FAMILY HOME	7001365N	HOLY FAMILY		20	5	25
NEW YORK CITY	7003389N	HORIZON CARE CENTER	7003813P	RESORT HEALT		116	6	122
NEW YORK CITY	7002352N	ISABELLA GERIATRIC CENTER	7002302N	ISABELLA HOM		50	18	68
NEW YORK CITY	7003346N	JAMAICA HOSPITAL NURSING	7003346N	JAMAICA HOSP		7	4	11
NEW YORK CITY	7000317N	JEWISH HOME AND HOSPITAL	7000317N	W K NURSING		62	22	84
NEW YORK CITY	7002340N	JEWISH HOME AND HOSPITAL	7002340N	JEWISH HOME		39	14	53
NEW YORK CITY	7002344N	KATERI RESIDENCE	7002344N	KATERI RESID		58	16	74
NEW YORK CITY	7001387N	KESER NURSING AND REHABIL	7001355N	ASHIEL AVRAH		20	3	23
NEW YORK CITY	7000372N	KINGS HARBOR MULTICARE CE	7000372N	KINGS HARBOR		61	22	83
NEW YORK CITY	7000374N	KINGSBRIDGE HEIGHTS REHAB	7000374N	KINGSBRIDGE		19	37	56
NEW YORK CITY	7000370N	LACONIA NURSING HOME INC	7000341N	LACONIA NURS		31	4	35
NEW YORK CITY	7003385N	LAWRENCE NURSING CARE CEN	7003385N	LAWRENCE NUR		29	8	37
NEW YORK CITY	7001312N	LEMBERG HOME & GERIATRIC	7001312N	LEMBERG HOME		1	0	1
NEW YORK CITY	7004306N	LILY POND NURSING HOME	7004306N	LILY POND NU		2	4	6
NEW YORK CITY	7003337N	LITTLE NECK NURSING HOME	7003337N	LITTLE NECK		6	3	9
NEW YORK CITY	7003377N	LONG ISLAND CARE CENTER I	7003377N	LONG ISLAND		16	1	17
NEW YORK CITY	7001313N	LUTHERAN AUGUSTANA CENTER	7001313N	AUGUSTANA LU		5	6	11
NEW YORK CITY	7000355N	MANHATTANVILLE HEALTH CAR	7000355N	MANHATTANVIL		10	7	17
NEW YORK CITY	7001353N	MARCUS GARVEY NURSING HOM	7001353N	MARCUS GARVE		59	24	83
NEW YORK CITY	7003305N	MARGARET TIETZ CENTER FOR	7003305N	MARGARET TIE		12	5	17
NEW YORK CITY	7002305N	MARY MANNING WALSH NURSIN	7002305N	MARY MANNING		22	19	41
NEW YORK CITY	7003398N	MEADOW PARK REHABILITATIO	7003398N	MEADOW PARK		13	4	17
NEW YORK CITY	7001372N	MENORAH HOME AND HOSPITAL	7001372N	MENORAH HOME		52	27	79
NEW YORK CITY	7000311N	METHODIST CHURCH HOME POR	7000311N	METHODIST CH		17	4	21
NEW YORK CITY	7001347N	METROPOLITAN JEWISH GERIA	7001347N	MJG NURSING		7	9	16
NEW YORK CITY	7003340N	MIDWAY NURSING HOME	7003340N	MIDWAY NURSI		9	7	16
NEW YORK CITY	7000345N	MORNINGSIDE HOUSE NURSING	7000345N	MORNINGSIDE		45	9	54
NEW YORK CITY	7000328N	MORRIS PARK NURSING HOME	7000328N	MORRIS PARK		2	7	9

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region	opcert	curr name	opcert	rate name	pa	pb	pa&pb	
NEW YORK CITY	7000329N	MOSHOLU PARKWAY NURSING A	7000329N	MOSHOLU PARK	10	3	13	
NEW YORK CITY	7003008N	MSGR J H FITZPATRICK PAV	7003008N	MSGR J H FIT	2	2	4	
NEW YORK CITY	7001386N	NEW CARLTON REHAB AND NUR	7001321N	CARLTON NURS	33	9	42	
NEW YORK CITY	7002358N	NEW EAST SIDE NURSING HOM	7002314N	HOME OF THE	0	0	0	
NEW YORK CITY	7003391N	NEW GLEN OAKS NURSING HOM	7003333N	NEW GLEN OAK	0	0	0	
NEW YORK CITY	7002343N	NEW GOUVERNEUR HOSPITAL S	7002343N	NEW GOUVERNE	30	4	34	
NEW YORK CITY	7003373N	NEW SURFSIDE NURSING HOME	7003360N	NEW SURFSIDE	15	22	37	
NEW YORK CITY	7004316N	NEW VANDERBILT REHABILITA	7004307N	NEW VANDERBI	15	9	24	
NEW YORK CITY	7003405N	NEW YORK CENTER FOR REHAB	7003400N	NEW YORK CEN	30	7	37	
NEW YORK CITY	7001309N	NEW YORK CONGREGATIONAL N	7001309N	NY CONGREGAT	17	5	22	
NEW YORK CITY	7003383N	NEW YORK STATE VETERANS H	7003383N	NEW YORK STA	30	11	41	
NEW YORK CITY	7002355N	NORTHERN MANHATTAN REHABI	7002355N	NORTHERN MAN	18	6	24	
NEW YORK CITY	7001316N	NORWEGIAN CHRISTIAN HOME	7001316N	NORWEGIAN CH	22	6	28	
NEW YORK CITY	7003401N	OCEAN PROMENADE NURSING C	7003401N	OCEAN PROMEN	27	9	36	
NEW YORK CITY	7003354N	OCEANVIEW NURSING & REHAB	7003354N	OCEANVIEW NU	22	9	31	
NEW YORK CITY	7001373N	OXFORD NURSING HOME	7001334N	OXFORD NURSI	35	37	72	
NEW YORK CITY	7003306N	OZANAM HALL OF QUEENS NUR	7003306N	OZANAM HALL	22	6	28	
NEW YORK CITY	7000347N	PALISADE NURSING HOME COM	7000347N	PALISADE NUR	3	1	4	
NEW YORK CITY	7001335N	PALM GARDENS CENTER FOR N	7001335N	PALM GARDENS	5	0	5	
NEW YORK CITY	7001336N	PALM TREE CENTER FOR NURS	7001336N	PALM TREE NU	1	3	4	
NEW YORK CITY	7000382N	PARK GARDENS REHABILITATI	7000331N	PARKVIEW NUR	7	15	22	
NEW YORK CITY	7003364N	PARK NURSING HOME	7003364N	PARK NURSING	41	16	57	
NEW YORK CITY	7003374N	PARK TERRACE CARE CENTER	7003334N	VAN DOREN NU	6	0	6	
NEW YORK CITY	7003307N	PARKER JEWISH INSTITUTE F	7003307N	PARKER JEWIS	24	16	40	
NEW YORK CITY	7000338N	PELHAM PARKWAY NURSING CA	7000338N	PELHAM PARKW	28	6	34	
NEW YORK CITY	7003308N	PENINSULA CENTER FOR EXTE	7003308N	PENINSULA GE	16	5	21	
NEW YORK CITY	7003386N	PROMENADE REHABILITATION	7003326N	PROMENADE NU	5	2	7	
NEW YORK CITY	7001338N	PROSPECT PARK CARE CENTER	7001338N	PROSPECT PAR	40	10	50	
NEW YORK CITY	7000306N	PROVIDENCE REST	7000306N	PROVIDENCE R	22	3	25	
NEW YORK CITY	7003303N	QUEEN OF PEACE RESIDENCE	7003303N	QUEEN OF PEA	20	0	20	
NEW YORK CITY	7003390N	QUEENS BOULEVARD EXTENDED	7003390N	QUEENS BOULE	10	7	17	
NEW YORK CITY	7003404N	QUEENS CENTER FOR REHABIL	7003311N	CLEARVIEW NU	1	1	2	
NEW YORK CITY	7003361N	QUEENS NASSAU REHABILITAT	7003338N	QUEENS-NASSA	1	3	4	
NEW YORK CITY	7003397N	REGAL HEIGHTS REHABILITAT	7003397N	REGAL HEIGHT	14	15	29	
NEW YORK CITY	7000356N	REGEIS CARE CENTER	7000335N	ROFAY NURSIN	0	0	0	
NEW YORK CITY	7003392N	REGO PARK NURSING HOME	7003329N	REGO PARK NU	6	5	11	
NEW YORK CITY	7003330N	RESORT NURSING HOME	7003330N	RESORT NURSI	26	8	34	
NEW YORK CITY	7001378N	RIVER MANOR CARE CENTER	7001823P	RIVER MANOR	91	14	105	
NEW YORK CITY	7000357N	RIVERDALE NURSING HOME	7000334N	RIVERDALE NU	7	2	9	
NEW YORK CITY	7002353N	RIVINGTON HOUSE-THE NICH	7002353N	RIVINGTON HO	0	0	0	
NEW YORK CITY	7003362N	ROCKAWAY CARE CENTER	7003301N	ROCKAWAY CAR	54	10	64	
NEW YORK CITY	7001381N	RUBY WESTON MANOR	7001381N	RUBY WESTON	33	13	46	
NEW YORK CITY	7001033N	RUTLAND NURSING HOME CO I	7001033N	RUTLAND NURS	31	4	35	
NEW YORK CITY	7000315N	SCHERVIER NURSING CARE CE	7000315N	FRANCES SCHE	12	11	23	
NEW YORK CITY	7001318N	SCHULMAN AND SCHACHNE INS	7001318N	SAMUEL SCHUL	15	8	23	
NEW YORK CITY	7004304N	SEA VIEW HOSPITAL REHABIL	7004304N	SEA VIEW HOS	25	11	36	
NEW YORK CITY	7001345N	SEA-CREST HEALTH CARE CEN	7001345N	SEA-CREST HE	0	0	0	
NEW YORK CITY	7001303N	SEPHARDIC SKILLED NURSING	7001303N	SEPHARDIC HO	13	1	14	
NEW YORK CITY	7001362N	SHEEPSHEAD NURSING AND RE	7001362N	SHEEPSHEAD N	1	0	1	
NEW YORK CITY	7001342N	SHORE VIEW NURSING HOME	7001342N	SHORE VIEW N	0	1	1	
NEW YORK CITY	7001376N	SHOREFRONT JEWISH GERIATR	7001376N	SHOREFRONT J	0	12	12	
NEW YORK CITY	7004319N	SILVER LAKE SPECIALIZED C	7004308N	SILVER LAKE	39	2	41	
NEW YORK CITY	7003372N	SILVERCREST	7003372N	BOOTH SILVER	7	6	13	
NEW YORK CITY	7000384N	SPLIT ROCK REHABILITATION	7000384N	SPLIT ROCK R	29	9	38	
NEW YORK CITY	7001371N	SS JOACHIM & ANNE RESIDEN	7001371N	SS JOACHIM &	17	9	26	
NEW YORK CITY	7000371N	ST BARNABAS NURSING HOME	7000371N	ST BARNABAS	20	3	23	
NEW YORK CITY	7004317N	ST ELIZABETH ANNS HEALTH	7004317N	ST ELIZABETH	7	1	8	
NEW YORK CITY	7000307N	ST PATRICKS HOME	7000307N	ST PATRICKS	22	5	27	
NEW YORK CITY	7000366N	ST VINCENT DEPAUL RESIDEN	7000366N	ST VINCENT D	29	11	40	
NEW YORK CITY	7004314N	STATEN ISLAND CARE CENTER	7004314N	NEW BRIGHTON	24	19	43	

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NEW YORK CITY	7002345N	TERENCE CARDINAL COOKE HE	7002345N	TERENCE CARD	37	7	44
NEW YORK CITY	7000378N	TERRACE HEALTH CARE CENTE	7000351N	KINGS TERRAC	77	6	83
NEW YORK CITY	7000386N	THROGS NECK EXTENDED CARE	7000369N	THROGS NECK	14	11	25
NEW YORK CITY	7003393N	UNION PLAZA CARE CENTER	7003393N	UNION PLAZA	52	4	56
NEW YORK CITY	7000314N	UNITED ODD FELLOW & REBEK	7000314N	UNITED ODD F	29	3	32
NEW YORK CITY	7000337N	UNIVERSITY NURSING HOME	7000337N	UNIVERSITY N	3	1	4
NEW YORK CITY	7004320N	VERRAZANO NURSING HOME	7004309N	VERRAZANO NU	9	3	12
NEW YORK CITY	7001032N	VICTORY MEMORIAL HOSPITAL	7001032N	VICTORY MEMO	2	4	6
NEW YORK CITY	7002335N	VILLAGE CENTER FOR CARE	7002335N	VILLAGE NURS	34	11	45
NEW YORK CITY	7001364N	WARTBURG LUTHERAN HOME FO	7001364N	WARTBURG LUT	15	5	20
NEW YORK CITY	7001304N	WARTBURG NURSING HOME INC	7001304N	WARTBURG NUR	18	4	22
NEW YORK CITY	7003367N	WATERVIEW NURSING CARE CE	7003313N	COLLEGE NURS	23	5	28
NEW YORK CITY	7000350N	WAYNE CENTER FOR NURSING	7000350N	WAYNE HEALTH	30	9	39
NEW YORK CITY	7003403N	WEST LAWRENCE CARE CENTER	7003403N	WEST LAWRENC	44	23	67
NEW YORK CITY	7000379N	WILLIAMSBRIDGE MANOR NURS	7000379N	WILLIAMSBRID	11	5	16
NEW YORK CITY	7001384N	WILLOUGHBY REHABILITATION	7001384N	WILLOUGHBY R	27	11	38
NEW YORK CITY	7003357N	WINDSOR PARK NURSING HOME	7003357N	WINDSOR PARK	14	2	16
NEW YORK CITY	7003336N	WOODCREST REHABILITATION	7003336N	WOODCREST NU	33	19	52
NEW YORK CITY	7000309N	WORKMENS CIRCLE MULTICARE	7000309N	WORKMENS CIR	96	12	108
NEW YORK CITY	Total				4438	1449	5887
NORTHERN	5655302N	ADIRONDACK TRI-COUNTY NUR	5655302N	ADIRONDACK T	7	1	8
NORTHERN	0153302N	ALBANY COUNTY NURSING HOM	0153302N	ALBANY COUNT	46	21	67
NORTHERN	1624000N	ALICE HYDE MEDICAL CENTER	1624000N	ALICE HYDE H	2	0	2
NORTHERN	2801000N	AMSTERDAM MEMORIAL HOSPIT	2801000N	AMSTERDAM ME	7	4	11
NORTHERN	0153303N	ANN LEE HOME & INFIRMARY	0153800P	ANN LEE HOME	58	18	76
NORTHERN	3801000N	AURELIA OSBORN FOX MEMORI	3801000N	AURELIA OSBO	22	13	35
NORTHERN	4620300N	BAPTIST HEALTH NURSING AN	4620300N	BAPTIST RETI	36	4	40
NORTHERN	1023301N	BARNWELL NURSING AND REHA	1023300N	BARNWELL NUR	20	19	39
NORTHERN	0922300N	CEDAR HEDGE NURSING HOME	0922300N	CEDAR HEDGE	1	1	2
NORTHERN	0901001N	CHAMPLAIN VALLEY PHYSICIA	0901001N	CHAMPLAIN VA	5	4	9
NORTHERN	0101002N	CHILDS NURSING HOME COMPA	0101002N	CHILDS NURSI	12	5	17
NORTHERN	0952300N	CLINTON COUNTY NURSING HO	0952300N	CLINTON COUN	2	0	2
NORTHERN	1001000N	COLUMBIA-GREENE LONG TERM	1921302N	MEMORIAL HOS	17	4	21
NORTHERN	0101312N	DAUGHTERS OF SARAH NURSIN	0101312N	DAUGHTERS OF	7	3	10
NORTHERN	0102001N	EDDY COHOES REHABILITATIO	0102001N	CAPITAL REGI	8	6	14
NORTHERN	4102311N	EDDY HERITAGE HOUSE NURSI	4102311N	HERITAGE HOU	10	6	16
NORTHERN	0102300N	EDDY-FORD NURSING HOME	0102300N	CAPITAL REGI	18	10	28
NORTHERN	1921301N	EDEN PARK HEALTH CARE CEN	1921301N	EDEN PARK HE	14	2	16
NORTHERN	4720301N	EDEN PARK HEALTH CARE CEN	4720301N	EDEN PARK HE	6	10	16
NORTHERN	5601305N	EDEN PARK HEALTH CARE CEN	5601305N	EDEN PARK NU	17	5	22
NORTHERN	4601001N	ELLIS CENTER FOR LONG TER	4601001N	ELLIS HOSPIT	6	2	8
NORTHERN	4152303N	EVERGREEN COMMONS	4152301N	EDEN PARK HE	26	10	36
NORTHERN	0901301N	EVERGREEN VALLEY NURSING	0901300N	SACRED HEART	6	8	14
NORTHERN	5724302N	FORT HUDSON NURSING CENTE	5724301N	FORT HUDSON	18	4	22
NORTHERN	1664300N	FRANKLIN COUNTY NURSING H	1664300N	FRANKLIN COU	6	9	15
NORTHERN	1754300N	FULTON COUNTY RESIDENTIAL	1754300N	FULTON COUNT	26	9	35
NORTHERN	4651300N	GLENDALE HOME-SCHDY CNTY	4651300N	GLENDALE HOM	42	14	56
NORTHERN	0151300N	GOOD SAMARITAN LUTHERAN H	0151300N	GOOD SAMARIT	7	3	10
NORTHERN	0155302N	GUILDERLAND CENTER NURSIN	0155302N	GUILDERLAND	24	8	32
NORTHERN	1527300N	HERITAGE COMMONS RESIDENT	1527300N	MOSES-LUDING	6	1	7
NORTHERN	4120300N	HOOSICK FALLS HEALTH CENT	4120300N	HOOSICK FALL	14	0	14
NORTHERN	1521300N	HORACE NYE HOME	1521300N	HORACE NYE H	12	3	15
NORTHERN	5725302N	INDIAN RIVER REHABILITATI	5725302N	INDIAN RIVER	19	4	23
NORTHERN	4102309N	JAMES A EDDY MEMORIAL GER	4102309N	JAMES A EDDY	9	7	16
NORTHERN	0101314N	JULIE BLAIR NURSING & REH	0101314N	JULIE BLAIR	21	15	36
NORTHERN	4601305N	KINGSWAY ARMS NURSING CEN	4601305N	KINGSWAY ARM	11	7	18
NORTHERN	1063300N	LIVINGSTON HILLS NURSING	1063300N	ADVENTIST NU	15	1	16
NORTHERN	0901303N	MEADOWBROOK HEALTHCARE	0901303N	MEADOWBROOK	24	6	30
NORTHERN	1620000N	MERCY HEALTHCARE CENTER I	1620000N	MERCY HEALTH	14	4	18
NORTHERN	2801303N	MONTGOMERY MEADOWS RESIDE	2801303N	MONTGOMERY C	14	2	16

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region	opcert	curr name	opcert	rate name	pa	pb
NORTHERN	2850300N	MT LORETTO NURSING HOME I	2850300N	MT LORETTO N	5	5
NORTHERN	1701000N	NATHAN LITTAUER HOSPITAL	1701000N	GLOVERSVILLE	0	0
NORTHERN	4152302N	NORTHWOODS REHABILITATION	4152300N	ROSEWOOD GAR	17	6
NORTHERN	4161303N	NORTHWOODS REHABILITATION	4161302N	HIGHGATE MAN	13	8
NORTHERN	4652301N	NORTHWOODS REHABILITATION	4652300N	NEW MEDICO R	9	1
NORTHERN	3801303N	ONEONTA NURSING AND REHAB	3801303N	ONEONTA NURS	5	3
NORTHERN	3859300N	OTSEGO MANOR	3859300N	THE MEADOWS	28	12
NORTHERN	0153300N	OUR LADY OF HOPE RESIDENC	0153300N	OUR LADY OF	8	8
NORTHERN	0155301N	OUR LADY OF MERCY LIFE CE	0155301N	OUR LADY OF	3	5
NORTHERN	2851301N	PALATINE NURSING HOME	2851301N	PALATINE NUR	6	4
NORTHERN	1021300N	PINE HAVEN HOME	1021300N	PINE HAVEN H	26	4
NORTHERN	5750300N	PLEASANT VALLEY	5750300N	PLEASANT VAL	5	13
NORTHERN	4124300N	RESURRECTION NURSING HOME	4124300N	RESURRECTION	13	4
NORTHERN	4501000N	SARATOGA CARE NURSING HOM	4501000N	SARATOGA HOS	3	2
NORTHERN	4520301N	SARATOGA COUNTY MAPLEWOOD	4520301N	SARATOGA COU	58	17
NORTHERN	4552300N	SCHUYLER RIDGE A RESIDENT	4552300N	SCHUYLER RID	12	4
NORTHERN	2828300N	ST JOHNSVILLE REHABILITAT	2828300N	ST JOHNSVILL	6	4
NORTHERN	0101307N	ST MARGARETS CENTER	0101307N	ST MARGARETS	0	0
NORTHERN	0101305N	ST PETERS NURSING AND REH	0101305N	VILLA MARY I	8	5
NORTHERN	0101313N	TERESIAN HOUSE NURSING HO	0101313N	TERESIAN HOU	49	24
NORTHERN	4601306N	THE AVENUE NURSING AND RE	4601303N	HALLMARK NUR	18	6
NORTHERN	4654302N	THE DUTCH MANOR NURSING A	4654301N	HALLMARK NUR	9	1
NORTHERN	5725303N	THE ORCHARD NURSING AND R	5725301N	HALLMARK NUR	10	0
NORTHERN	4102312N	THE SPRINGS NURSING AND R	4102312N	THE SPRINGS	9	2
NORTHERN	5601306N	THE STANTON NURSING AND R	5601304N	HALLMARK NUR	13	0
NORTHERN	1560300N	UIHLEIN MERCY CENTER	1560300N	UIHLEIN MERC	11	1
NORTHERN	4102307N	VAN RENSSELAER MANOR	4102307N	VAN RENSSELA	43	14
NORTHERN	1702300N	WELLS NURSING HOME INC	1702300N	WELLS NURSIN	7	6
NORTHERN	4501301N	WESLEY HEALTH CARE CENTER	4501301N	WESLEY HEALT	33	10
NORTHERN	5601302N	WESTMOUNT HEALTH FACILITY	5601302N	WESTMOUNT HE	14	6
NORTHERN	1059301N	WHITTIER REHABILITATION &	1059300N	GREEN MANOR	4	2
NORTHERN Total					1080	430
WESTERN	1430301N	AUTUMN VIEW HEALTH CARE F	1430301N	AUTUMN VIEW	10	0
WESTERN	1801306N	BATAVIA NURSING HOME LLC	1801306N	BATAVIA NURS	6	5
WESTERN	1451301N	BEECHWOOD NURSING HOME	1451301N	BEECHWOOD NU	1	3
WESTERN	1451303N	BEECHWOOD RESIDENCE	1451801P	BEECHWOOD RE	56	6
WESTERN	3101300N	BRIODY HEALTH CARE FACILI	3101300N	BRIODY NURSI	8	0
WESTERN	1456300N	BROTHERS OF MERCY NURSING	1456300N	BROTHERS OF	21	10
WESTERN	1401001N	BUFFALO GENERAL HOSPITAL	1401001N	BUFFALO GENE	20	14
WESTERN	1421305N	CANTERBURY WOODS	1421305N	CANTERBURY W	1	3
WESTERN	0601300N	CHAUTAUQUA COUNTY HOME	0601300N	CHAUTAUQUA C	21	7
WESTERN	0226000N	CUBA MEMORIAL HOSPITAL IN	0226000N	CUBA MEMORIA	8	0
WESTERN	3103000N	DEGRAFF MEMORIAL HOSPITAL	3103000N	DEGRAFF MEMO	8	3
WESTERN	1401328N	DELAWARE NURSING & REHABI	1401328N	HAMLIN TERRA	18	2
WESTERN	6027303N	EAST SIDE NURSING HOME	6027303N	EAST SIDE NU	9	1
WESTERN	3121301N	ELDERWOOD HEALTH CARE CRE	3121301N	CRESTWOOD HE	12	2
WESTERN	1451302N	ELDERWOOD HEALTH CARE HEA	1451302N	HEATHWOOD HE	14	4
WESTERN	1430302N	ELDERWOOD HEALTH CARE LAK	1430302N	HAMBURG HEAL	12	7
WESTERN	1406302N	ELDERWOOD HEALTH CARE LIN	1406302N	LINWOOD HEAL	3	4
WESTERN	1455301N	ELDERWOOD HEALTH CARE MAP	1455301N	MAPLEWOOD HE	6	2
WESTERN	1421304N	ELDERWOOD HEALTH CARE OAK	1421304N	OAKWOOD HEAL	13	2
WESTERN	1464301N	ELDERWOOD HEALTH CARE RIV	1464301N	RIVERWOOD HE	8	0
WESTERN	1451305N	ELDERWOOD HEALTH CARE WED	1451305N	ELDERWOOD HE	15	4
WESTERN	1401332N	EPISCOPAL RESIDENTIAL HEA	1401326N	24 RHODE ISL	3	1
WESTERN	1420300N	ERIE COUNTY HOME	1420300N	ERIE COUNTY	70	16
WESTERN	1401005N	ERIE COUNTY MEDICAL CENTE	1401005N	ERIE COUNTY	18	6
WESTERN	3121302N	FAIRCHILD MANOR NURSING H	3121302N	FAIRCHILD MA	6	6
WESTERN	1435302N	FATHER BAKER MANOR	1435302N	FATHER BAKER	11	5
WESTERN	1427302N	FIDDLERS GREEN MANOR NURS	1427300N	FIDDLERS GRE	9	1
WESTERN	1455300N	GARDEN GATE HEALTH CARE F	1455300N	GARDEN GATE	9	10
						1510

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commission 21	curr		rate				
region	opcert	curr name	opcert	rate name	pa	pb	pa&pb
WESTERN	1801304N	GENESEE COUNTY NURSING HO	1801304N	GENESEE COUN	2	4	6
WESTERN	0662300N	GERRY NURSING HOME CO INC	0662300N	GERRY NURSIN	15	4	19
WESTERN	0427301N	GOWANDA NURSING HOME	0427300N	GOWANDA NURS	30	5	35
WESTERN	1401335N	GRACE MANOR HEALTH CARE F	1401335N	GRACE MANOR	35	4	39
WESTERN	1467301N	GREENFIELD HEALTH AND REH	1467301N	GREENFIELD H	15	3	18
WESTERN	1406301N	HARRIS HILL NURSING FACIL	1406301N	HARRIS HILL	31	4	35
WESTERN	0658301N	HERITAGE GREEN NURSING HO	0658301N	HERITAGE GRE	18	6	24
WESTERN	0602310N	HERITAGE PARK HEALTH CARE	0602310N	HERITAGE PAR	12	3	15
WESTERN	0228303N	HIGHLAND HEALTHCARE CENTE	0228303N	HIGHLAND HEA	2	1	3
WESTERN	1427000N	JENNIE B RICHMOND CHAFFEE	1427000N	JENNIE B RIC	8	5	13
WESTERN	0663300N	LAKE SHORE NURSING HOME I	0663300N	LAKE SHORE N	1	1	2
WESTERN	1823300N	LEROY VILLAGE GREEN RESID	1823300N	LEROY VILLAG	17	5	22
WESTERN	0602308N	LUTHERAN RETIREMENT HOME	0602308N	LUTHERAN RET	44	12	56
WESTERN	1404000N	MCAULEY RESIDENCE	1404399N	MCAULEY RESI	17	2	19
WESTERN	3622000N	MEDINA MEMORIAL HOSPITAL	3622000N	MEDINA MEMOR	0	2	2
WESTERN	1401008N	MERCY HOSPITAL SKILLED NU	1401008N	MERCY HOSPIT	7	1	8
WESTERN	1401009N	MILLARD FILLMORE SKILLED	1401009N	MILLARD FILL	5	3	8
WESTERN	3101306N	MOUNT VIEW HEALTH FACILIT	3101306N	MOUNT VIEW H	16	4	20
WESTERN	1401315N	NAZARETH NURSING HOME	1401315N	NAZARETH NUR	16	8	24
WESTERN	3154302N	NEWFANE REHABILITATION AN	3154300N	NEWFANE HEAL	30	2	32
WESTERN	1401316N	NIAGARA LUTHERAN HOME AND	1401316N	NIAGARA LUTH	11	8	19
WESTERN	3102310N	NIAGARA REHABILITATION AN	3102310N	NIAGARA GERI	31	6	37
WESTERN	3160301N	NORTH GATE HEALTH CARE FA	3160301N	NORTH GATE M	24	0	24
WESTERN	3101305N	ODD FELLOW & REBEKAH REHA	3101305N	ODD FELLOW A	21	5	26
WESTERN	3622302N	ORCHARD MANOR INC	3622302N	ORCHARD MANO	22	7	29
WESTERN	3620300N	ORLEANS COUNTY NURSING HO	3620300N	ORLEANS COUN	21	10	31
WESTERN	3121303N	OUR LADY OF PEACE NURSING	3121303N	OUR LADY OF	17	6	23
WESTERN	1401336N	RIDGE VIEW MANOR NURSING	1401330N	RIDGE VIEW M	4	4	8
WESTERN	1451304N	ROSA COPLON JEWISH HOME A	1451304N	ROSA COPLON	2	0	2
WESTERN	3102307N	SCHOELLKOPF HEALTH CENTER	3102307N	NIAGARA FALL	15	4	19
WESTERN	1404300N	SCHOFIELD RESIDENCE	1404300N	SCHOFIELD RE	8	2	10
WESTERN	1474301N	SENECA HEALTH CARE CENTER	1474301N	SENECA MANOR	19	3	22
WESTERN	1403303N	SHERIDAN MANOR NURSING HO	1403302N	SHERIDAN MAN	9	8	17
WESTERN	1401329N	ST ANDREW'S PRESBYTERIAN	1401329N	ST ANDREW'S	12	0	12
WESTERN	1401324N	ST CATHERINE LABOURE HEAL	1401324N	ST CATHERINE	4	1	5
WESTERN	1421300N	ST FRANCIS HOME OF WILLIA	1421300N	ST FRANCIS H	18	1	19
WESTERN	1401334N	ST FRANCIS OF BUFFALO	1401011N	ST FRANCIS G	14	6	20
WESTERN	0401301N	ST JOSEPHS MANOR	0401301N	ST JOSEPHS M	0	1	1
WESTERN	1401323N	ST LUKES PRESBYTERIAN NUR	1401323N	ST LUKES PRE	14	4	18
WESTERN	0401303N	THE PINES HEALTHCARE & RE	0401303N	CATTARAUGUS	8	3	11
WESTERN	0469300N	THE PINES HEALTHCARE & RE	0469300N	CATTARAUGUS	16	7	23
WESTERN	1422301N	THE WATERS OF AURORA PARK	1422301N	AURORA PARK	49	12	61
WESTERN	0601302N	THE WATERS OF DUNKIRK	0601302N	PARK SHORE H	5	0	5
WESTERN	1461301N	THE WATERS OF EDEN	1461301N	ARBOR PARK H	8	0	8
WESTERN	3158301N	THE WATERS OF GASPORT	3158301N	VILLAGE PARK	13	2	15
WESTERN	0226301N	THE WATERS OF HOUGHTON	0226301N	COLLEGE PARK	13	3	16
WESTERN	1435301N	THE WATERS OF ORCHARD PAR	1435301N	ORCHARD PARK	23	5	28
WESTERN	0433302N	THE WATERS OF SALAMANCA	0433302N	WOODLAND PAR	18	8	26
WESTERN	0675301N	THE WATERS OF WESTFIELD	0675301N	WESTFIELD HE	19	12	31
WESTERN	0663302N	TLC HEALTH NETWORK-LAKE S	0663800P	LAKE SHORE H	15	7	22
WESTERN	1401333N	WATERFRONT HEALTH CARE CE	1401327N	WATERFRONT H	19	5	24
WESTERN	0228305N	WELLSVILLE MANOR CARE CEN	0228302N	WELLSVILLE M	8	3	11
WESTERN	1801305N	WESTERN NEW YORK STATE VE	1801305N	WESTERN NEW	13	10	23
WESTERN	1421306N	WILLIAMSVILLE SUBURBAN NU	1421301N	WILLIAMSVILL	6	1	7
WESTERN	1421303N	WILLIAMSVILLE VIEW MANOR	1421804P	WILLIAMSVILL	34	11	45
WESTERN	6027000N	WYOMING COUNTY COMMUNITY	6027000N	WYOMING COUN	20	4	24
WESTERN Total					1270	372	1642
Grand Total					12438	4211	16649